


**CITY OF NAGA**  
**UNADJUSTED TRIAL BALANCE**  
**As of September 30,2020**

**SPECIAL EDUCATION FUND: 200**

ACCOUNT TITLE	ACCOUNT	UNADJUSTED TRIAL BALANCE	
		DEBIT	CREDIT
Cash in Bank-Local Currency, Current Account	1-01-02-010	88,054,524.76	
Cash in Bank-Local Currency, Time Deposits	1-02-01-010	68,233,371.75	
Accounts Receivables	1-03-01-010	0.08	
Special Education Tax Receivable	1-03-01-030	133,600,719.59	
Due from National Government Agencies	1-03-03-010	2,842,333.20	
Due from Other Funds	1-03-04-050	6,409,728.10	
Advances for Payroll	1-03-05-020		
Advances to Special Disbursing Officer	1-03-05-030	5,717,517.40	
Advances for Officers and Employees	1-03-05-040	346,708.16	
Due from Officers and Employees	1-03-06-020	2,920.57	
Due from Non-Government Organizations/Peoples	1-03-06-030	1,113,410.89	
Other Receivables	1-03-06-990	581,270.23	
Drugs and Medicine for Distribution	1-04-02-030	8,690.00	
Textbook and Instructional Materials for Distribution	1-04-02-070	84,075.00	
Other Supplies and Materials for Distribution	1-04-02-990	1,508,330.00	
Office Supplies Inventory	1-04-04-010	332,800.00	
Drugs and Medicines Inventory	1-04-04-060	71,326.50	
Other Supplies and Materials Inventory	1-04-04-990	421,152.00	
Advances to Contractors	1-05-01-010	419,358.29	
Prepaid Insurance	1-05-01-050	7,101.37	
Land	1-07-01-010	22,504,140.00	
Other Land Improvements	1-07-02-990	8,140,491.00	
<i>Accumulated Depreciation- Other Land Improvement</i>	1-07-02-991		5,846,684.97
Flood Control Systems	1-07-03-020	7,513,154.86	
<i>Accumulated Depreciation-Flood Control System</i>	1-07-03-021		867,991.49
Sewer System	1-07-03-030	1,590,588.75	
<i>Accumulated Depreciation-Sewer System</i>	1-07-03-031		506,337.42
Other Infrastructure Assets	1-07-03-990	34,183,850.50	
<i>Accumulated Depreciation-Other Infrastructure Assets</i>	1-07-03-991		2,555,710.50
School Buildings	1-07-04-020	102,777,780.91	
<i>Accumulated Depreciation - School Buildings</i>	1-07-04-021		22,076,352.58
Other Structures	1-07-04-990	54,633,879.22	
<i>Accumulated Depreciation - Other Structures</i>	1-07-04-991		7,437,273.54
Office Equipment	1-07-05-020	4,200,541.65	
<i>Accumulated Depreciation - Office Equipment</i>	1-07-05-021		1,476,921.11
Information and Communication Technology Equipment	1-07-05-030	10,248,235.72	
<i>Accumulated Depreciation-Information and Communication</i>	1-07-05-031		8,371,184.14
Communication Equipment	1-07-05-070	38,700.30	
<i>Accumulated Depreciation - Communication Equipment</i>	1-07-05-071		37,055.59
Medical Equipment	1-07-05-110	519,800.00	
<i>Accumulated Depreciation - Medical Equipt.</i>	1-07-05-111		263,968.62
Sports Equipment	1-07-05-130	3,786,323.80	
<i>Accumulated Depreciation -Sports Equipment</i>	1-07-05-131		822,895.20
Technical and Scientific Equipments	1-07-05-140	455,034.00	
<i>Accumulated Depreciation -Technical and Scientific</i>	1-07-05-141		443,974.69
Other Machinery and Equipment	1-07-05-990	2,522,383.00	
<i>Accumulated Depreciation -Other Machinery and Equipment</i>	1-07-05-991		1,454,471.82
Motor Vehicles	1-07-06-010	75,000.00	
Furnitures and Fixtures	1-07-07-010	5,482,574.20	
<i>Accumulated Depreciation - Furniture &amp; Fixtures</i>	1-07-07-011		2,410,865.99
Books	1-07-07-020	8,295,133.35	
<i>Accumulated Depreciation - Books</i>	1-07-07-021		6,051,431.77
Construction In Progress-Bldgs & Other Structures	1-07-10-030	25,702,549.70	
Other Property,Plant and Equipment	1-07-99-990	7,700,031.55	
<i>Accumulated Depreciation - Other Property Plant and Equip</i>	1-07-99-991		3,715,665.51
Accounts Payable	2-01-01-010		11,568,266.04
Due to Officers and Employees	2-01-01-020		365,766.25
Due to BIR	2-02-01-010		761,684.46

ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT
Due to GSIS	2-02-01-020		8,771.28
Due to PAG-IBIG	2-02-01-030		715,705.64
Due to GOCCs -SSS	2-02-01-060		300,630.00
Due to Other Funds	2-03-01-010		5,733,770.93
Guaranty/Security Deposits Payable	2-04-01-040		1,361,765.47
Deferred Special Education Tax	2-05-01-020		133,600,719.59
Other Deferred Credits	2-05-01-990		1,784,755.82
Other Payables	2-99-99-990		452,354.06
Government Equity	3-01-01-010		327,510,299.74
Prior Period Adjustment	3-01-01-020	1,941,235.54	
Special Education Tax	4-01-02-050		84,313,586.04
Discount on Special Education Tax	4-01-02-051	1,392,482.95	
Fines & Penalties-Property Taxes	4-01-05-020		4,614,937.89
Interest Income	4-02-02-220		931,801.86
Miscellaneous Income	4-06-01-010		1,122.00
Salaries and Wages - Contractual	5-01-01-020	11,249,762.81	
Travelling Expenses - Local	5-02-01-010	547,590.00	
Training Expenses	5-02-02-010	377,300.00	
Textbook and Instructional Materials Expense	5-02-03-110	1,027,138.60	
Other Supplies and Materials Expense	5-02-03-990	104,165.00	
Water Expenses	5-02-04-010	18,177.22	
Electricity Expenses	5-02-04-020	70,152.75	
Internet Subscription Expense	5-02-05-030	313,123.68	
Prizes	5-02-06-020	139,000.00	
Other General Services	5-02-12-990	4,717,700.00	
Repairs and Maintenance- Buildings and other Structures	5-02-13-040	2,168,962.40	
Subsidy to NGA's	5-02-14-020	322,671.90	
Taxes, Duties & Licences	5-02-16-010	178,587.86	
Printing and Publication Expenses	5-02-99-020	104,000.00	
Rent Expense	5-02-99-050	20,000.00	
Other Maintenance and Operating Expenses	5-02-99-990	3,547,140.90	
<b>TOTALS</b>		<b>638,364,722.01</b>	<b>638,364,722.01</b>

Certified Correct:

  
**PACIENCIA S.J. TABINAS**  
City Accountant 2/10/2020