

CITY OF NAGA
PRE CLOSING TRIAL BALANCE
As of December 31, 2019

SPECIAL EDUCATION FUND: 200

ACCOUNT TITLE	ACCOUNT	PRE CLOSING TRIAL BALANCE	
		DEBIT	CREDIT
Cash Local Treasury	1-01-01-010	5,314,050.25	
Cash in Bank-Local Currency, Current Account	1-01-02-010	18,447,769.19	
Cash in Bank-Local Currency, Time Deposits	1-02-01-010	119,645,520.20	
Accounts Receivables	1-03-01-010	3,749.76	
Special Education Tax Receivable	1-03-01-030	159,676,849.84	
Due from National Government Agencies	1-03-03-010	2,842,333.20	
Due from Other Funds	1-03-04-050	68,159,695.56	
Advances to Special Disbursing Officer	1-03-05-030	6,749,420.96	
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	
Office Supplies Inventory	104-04-010	217,300.00	
Drugs and Medicines Inventory	1-04-04-060	71,326.50	
Other Supplies and Materials Inventory	1-04-04-990	1,155,152.00	
Prepaid Insurance	1-05-01-050	7,101.37	
Other Land Improvements	1-07-02-990	7,978,348.30	
Accumulated Depreciation- Other Land Improvement	1-07-02-991		5,846,684.97
Flood Control Systems	1-07-03-020	7,513,154.86	
Accumulated Depreciation-Flood Control System	1-07-03-021		867,991.49
Sewer System	1-07-03-030	1,590,588.75	
Accumulated Depreciation-Sewer System	1-07-03-031		506,337.42
Other Infrastructure Assets	1-07-03-990	34,183,850.50	
Accumulated Depreciation-Other Infrastructure Assets	1-07-03-991		2,555,710.50
School Buildings	1-07-04-020	96,119,509.76	
Accumulated Depreciation - School Buildings	1-07-04-021		22,076,352.58
Other Structures	1-07-04-990	53,603,878.59	
Accumulated Depreciation - Other Structures	1-07-04-991		7,437,273.54
Office Equipment	1-07-05-020	4,200,541.65	
Accumulated Depreciation - Office Equipment	1-07-05-021		1,476,921.11
Information and Communication Technology Equipment	1-07-05-030	10,248,235.72	
Accumulated Depreciation-Information and Communication	1-07-05-031		8,371,184.14
Communication Equipment	1-07-05-070	38,700.30	
Accumulated Depreciation - Communication Equipment	1-07-05-071		37,055.59
Medical Equipment	1-07-05-110	519,800.00	
Accumulated Depreciation - Medical Equipmt.	1-07-05-111		263,968.62
Sports Equipment	1-07-05-130	3,044,523.80	
Accumulated Depreciation -Sports Equipment	1-07-05-131		822,895.20
Technical and Scientific Equipments	1-07-05-140	455,034.00	
Accumulated Depreciation -Technical and Scientific	1-07-05-141		443,974.69
Other Machinery and Equipment	1-07-05-990	2,522,383.00	
Accumulated Depreciation -Other Machinery and Equipment	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	
Accumulated Depreciation - Furniture & Fixtures	1-07-07-011		2,410,865.99
Books	1-07-07-020	8,295,133.35	
Accumulated Depreciation - Books	1-07-07-021		6,051,431.77
Construction In Progress-Bldgs & Other Structures	1-07-10-030	11,350,007.48	
Other Property, Plant and Equipment	1-07-99-990	7,700,031.55	
Accumulated Depreciation - Other Property Plant and Equip	1-07-99-991		3,715,665.51
Accounts Payable	2-01-01-010		18,323,734.21
Due to Officers and Employees	2-01-01-020		365,766.25
Due to BIR	2-02-01-010		918,967.60
Due to GSIS	2-02-01-020		8,771.28
Due to PAG-IBIG	2-02-01-030		366,892.22
Due to GOCCs -SSS	2-02-01-060		167,310.00
Due to Other Funds	2-03-01-010		7,724,268.12

ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT
Guaranty/Security Deposits Payable	2-04-01-040		494,898.09
Deferred Special Education Tax	2-05-01-020		159,676,849.84
Other Deferred Credits	2-05-01-990		58,919,808.14
Other Payables	2-99-99-990		448,214.06
Government Equity	3-01-01-010		285,495,346.67
Prior Period Adjustment	3-01-01-020	39,632.08	-
Special Education Tax	4-01-02-050	-	107,023,682.40
Discount on Special Education Tax	4-01-02-051	1,904,929.51	
Fines & Penalties-Property Taxes	4-01-05-020		18,437,755.02
Interest Income	4-02-02-220		1,733,508.79
Salaries and Wages - Contractual	5-01-01-020	11,550,860.59	
Honoraria	5-01-02-100	1,247,500.00	
Travelling Expenses - Local	5-02-01-010	157,426.18	
Training Expenses	5-02-02-010	2,495,197.17	
Office Supplies Expense	5-02-03-010	670,158.75	
Drugs and Medicines Expenses	5-02-03-070	127,180.00	
Fuel, Oil and Lubricants Expenses	5-02-03-090	7,089.00	
Textbooks & Instructional Materials Expenses	5-02-03-110	1,098,750.00	
Other Supplies and Materials Expense	5-02-03-990	3,551,936.19	
Water Expenses	5-02-04-010	4,058.86	
Electricity Expenses	5-02-04-020	22,825.10	
Postage and Courier Services	5-02-05-010	120.00	
Internet Subscription Expense	5-02-05-030	603,133.18	
Awards/Rewards Expense	5-02-06-010	20,000.00	
Prizes	5-02-06-020	4,358,000.00	
Repairs and Maintenance-Buildings and Other Structure	5-02-13-040	4,433,565.05	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	37,314.00	
Repairs and Maintenance-Other Property, Plant & Equipment	5-02-13-990	208,400.00	
Subsidy to NGA's	5-02-14-020	9,483,902.23	
Subsidies-Others	5-02-14-990	9,454,000.00	
Taxes, Duties & Licences	5-02-16-010	346,719.86	
Fidelity Bond Premiums	5-02-16-020	45,000.00	
Printing and Publication Expenses	5-02-99-020	778,950.00	
Rent Expense	5-02-99-050	2,774,900.00	
Membership Dues and Contributions to Organizations	5-02-99-060	2,016,680.00	
Other Maintenance and Operating Expenses	5-02-99-990	17,830,885.69	
Bank Charges	5-03-01-040	6,300.00	
Depreciation-Land Improvements	5-05-01-020	189,244.68	
Depreciation-Other Infrastructure Assets	5-05-01-030	3,179,223.93	
Depreciation- Buildings and Other Structures	5-05-01-040	5,163,937.00	
Depreciation-Machinery Equipment	5-05-01-050	1,136,228.31	
Depreciation-Furnitures, Fixtures and books	5-05-01-070	131,306.52	
Depreciation-Other Prop., Plant & Equip.	5-05-01-990	104,639.26	
TOTALS		724,444,557.63	724,444,557.63

Certified Correct: -


PACIENCIA S.J. TABINAS
City Accountant