

CITY OF NAGA
UNADJUSTED TRIAL BALANCE
As of SEPTEMBER 30,2021

SPECIAL EDUCATION FUND: 200

ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT
Cash in Bank-Local Currency, Current Account	1-01-02-010	80,776,074.74	
Cash in Bank-Local Currency, Time Deposits	1-02-01-010	68,803,017.61	
Accounts Receivables	1-03-01-010	0.08	
Special Education Tax Receivable	1-03-01-030	23,634,359.82	
Due from National Government Agencies	1-03-03-010	2,842,333.20	
Due from Other Funds	1-03-04-050	8,727,176.12	
Advances to Special Disbursing Officer	1-03-05-030	1,035,536.26	
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	634,666.18	
Textbooks and Instructional Materials for Distribution	1-04-02-070	870,500.00	
Other Supplies and Materials for Distribution	1-04-02-990	1,566,830.00	
Office Supplies Inventory	1-04-04-010	349,082.00	
Textbooks and Instructional Materials for Inventory	1-04-04-100	2,186,898.90	
Other Supplies and Materials Inventory	1-04-04-990	1,064,532.50	
Advances to Contractors	1-05-01-010	851,413.39	
Discount on Advance Payments	1-05-02-010	188,380.63	
Land	1-07-01-010	22,504,140.00	
Other Land Improvements	1-07-02-990	8,497,413.07	
<i>Accumulated Depreciation- Other Land Improvement</i>	1-07-02-991		6,029,906.06
Road Network	1-07-03-010	2,795,721.92	
Flood Control Systems	1-07-03-020	7,513,154.86	
<i>Accumulated Depreciation-Flood Control System</i>	1-07-03-021		1,581,741.20
Sewer System	1-07-03-030	1,590,588.75	
<i>Accumulated Depreciation-Sewer System</i>	1-07-03-031		657,443.35
Power Supply System	1-07-03-050	170,572.63	
Other Infrastructure Assets	1-07-03-990	34,183,850.50	
<i>Accumulated Depreciation-Other Infrastructure Assets</i>	1-07-03-991		5,791,032.64
School Buildings	1-07-04-020	147,293,330.47	
<i>Accumulated Depreciation - School Buildings</i>	1-07-04-021		26,014,448.63
Other Structures	1-07-04-990	58,735,871.99	
<i>Accumulated Depreciation - Other Structures</i>	1-07-04-991		9,268,776.89
Office Equipment	1-07-05-020	4,200,541.65	
<i>Accumulated Depreciation - Office Equipment</i>	1-07-05-021		1,646,714.51
Information and Communication Technology Equipment	1-07-05-030	10,380,195.72	
<i>Accumulated Depreciation-Information and Communication</i>	1-07-05-031		8,539,739.45
Communication Equipment	1-07-05-070	38,700.30	
<i>Accumulated Depreciation - Communication Equipment</i>	1-07-05-071		37,099.05
Medical Equipment	1-07-05-110	519,800.00	
<i>Accumulated Depreciation - Medical Equip.</i>	1-07-05-111		311,940.62
Sports Equipment	1-07-05-130	3,832,323.80	
<i>Accumulated Depreciation -Sports Equipment</i>	1-07-05-131		1,235,026.12
Technical and Scientific Equipments	1-07-05-140	455,034.00	
<i>Accumulated Depreciation -Technical and Scientific</i>	1-07-05-141		445,589.69
Other Machinery and Equipment	1-07-05-990	2,522,383.00	
<i>Accumulated Depreciation -Other Machinery and Equipment</i>	1-07-05-991		1,790,965.99
Motor Vehicles	1-07-06-010	75,000.00	
Furnitures and Fixtures	1-07-07-010	5,482,574.20	
<i>Accumulated Depreciation - Furniture & Fixtures</i>	1-07-07-011		2,509,219.32
Books	1-07-07-020	8,295,133.35	
<i>Accumulated Depreciation - Books</i>	1-07-07-021		6,051,431.77
<i>Construction In Progress-Infrastructure Assets</i>	10710-020	1,074,950.12	
Construction In Progress-Bldgs & Other Structures	1-07-10-030	27,641,699.58	
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		3,808,324.67
Accounts Payable	2-01-01-010		10,316,996.39
Due to Officers and Employees	2-01-01-020		365,766.25

ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT
Due to BIR	2-02-01-010		1,298,789.29
Due to GSIS	2-02-01-020		8,771.28
Due to PAG-IBIG	2-02-01-030		1,036,949.32
Due to GOCCs -SSS	2-02-01-060		647,130.00
Due to Other Funds	2-03-01-010		3,577,763.72
Guaranty/Security Deposits Payable	2-04-01-040		3,300,069.77
Deferred Special Education Tax	2-05-01-020		23,634,359.82
Other Deferred Credits	2-05-01-990		2,149,078.27
Other Payables	2-99-99-990		452,354.06
Government Equity	3-01-01-010		365,475,490.53
Prior Period Adjustment	3-01-01-020	619,300.83	
Special Education Tax	4-01-02-050		88,511,366.51
Discount on Special Education Tax	4-01-02-051	1,511,117.95	
Fines & Penalties-Property Taxes	4-01-05-020		5,870,215.31
Interest Income	4-02-02-220		509,280.57
Salaries and Wages - Contractual	5-01-01-020	11,442,257.39	
Training Expenses	5-02-02-010	399,469.40	
Office Supplies Expense	5-02-03-010	70,111.55	
Textbooks and instructional Materials Expense	5-02-03-110	8,454,400.00	
Other Supplies and Materials Expense	5-02-03-990	29,516.05	
Electricity Expenses	5-02-04-020	5,202.12	
Internet Subscription Expense	5-02-05-030	1,573,330.98	
Prizes	5-02-06-020	194,000.00	
Other General Services	5-02-12-990	5,471,000.00	
Repairs and Maintenance- Buildings and other Structures	5-02-13-040	100,120.90	
Repairs and Maintenance- Machinery and Equipment	5-02-13-050	592,470.00	
Subsidy to NGA's	5-02-14-020	1,418,787.15	
Taxes, Duties & Licences	5-02-16-010	128,375.72	
Membership Dues and Contribution to Organizations	5-02-99-060	315,450.00	
Other Maintenance and Operating Expenses	5-02-99-990	46,918.50	
Bank Charges		5,100.00	
TOTALS		582,873,781.05	582,873,781.05

Certified Correct:

Ruby R. Singson
RUBY R. SINGSON
Acting - City Accountant