

CITY OF NAGA
UNADJUSTED TRIAL BALANCE
As of March 31,2022

SPECIAL EDUCATION FUND: 200

ACCOUNT TITLE	ACCOUNT	TRIAL BALANCE	
		DEBIT	CREDIT
Cash in Bank-Local Currency, Current Account	1-01-02-010	46,029,908.16	
Cash in Bank-Local Currency, Time Deposits	1-02-01-010	69,322,312.62	
Accounts Receivables	1-03-01-010	0.08	
Special Education Tax Receivable	1-03-01-030	42,451,649.20	
Due from National Government Agencies	1-03-03-010	2,842,333.20	
Due from Other Funds	1-03-04-050	80,625,401.21	
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	726,000.00	
Property and Equipment for Distribution	1-04-02-090	647,597.00	
Other Supplies and Materials for Distribution	1-04-02-990	1,566,830.00	
Office Supplies Inventory	104-04-010	349,082.00	
Textbooks and Instructional Materials Inventory	1-04-04-100	2,186,898.90	
Other Supplies and Materials Inventory	1-04-04-990	1,064,532.50	
Discount on Advance Payments	1-05-02-010	15,624,086.01	
Land	1-07-01-010	33,504,140.00	
Other Land Improvements	1-07-02-990	8,497,413.07	
<i>Accumulated Depreciation- Other Land Improvement</i>	1-07-02-991		6,237,190.46
Road Networks	1-07-03-010	2,795,721.92	
Flood Control Systems	1-07-03-020	9,100,130.97	
<i>Accumulated Depreciation-Flood Control System</i>	1-07-03-021		2,305,494.96
Sewer System	1-07-03-030	1,590,588.75	
<i>Accumulated Depreciation-Sewer System</i>	1-07-03-031		808,549.28
<i>Power Supply System</i>	1-07-03-050	170,572.63	
<i>Accumulated Depreciation-Power Supply System</i>	1-07-03-051		19,900.14
Other Infrastructure Assets	1-07-03-990	34,183,850.50	
<i>Accumulated Depreciation-Other Infrastructure Assets</i>	1-07-03-991		9,026,354.78
School Buildings	1-07-04-020	165,145,748.14	
<i>Accumulated Depreciation - School Buildings</i>	1-07-04-021		31,600,781.46
Other Structures	1-07-04-990	58,735,871.99	
<i>Accumulated Depreciation - Other Structures</i>	1-07-04-991		11,239,406.50
Office Equipment	1-07-05-020	4,210,531.65	
<i>Accumulated Depreciation - Office Equipment</i>	1-07-05-021		1,793,736.88
Information and Communication Technology Equipment	1-07-05-030	10,380,195.72	
<i>Accumulated Depreciation-Information and Communication</i>	1-07-05-031		8,689,622.84
Communication Equipment	1-07-05-070	38,700.30	
<i>Accumulated Depreciation - Communication Equipment</i>	1-07-05-071		37,142.51
Medical Equipment	1-07-05-110	519,800.00	
<i>Accumulated Depreciation - Medical Equipt.</i>	1-07-05-111		359,912.62
Sports Equipment	1-07-05-130	3,832,323.80	
<i>Accumulated Depreciation -Sports Equipment</i>	1-07-05-131		1,706,347.37
Technical and Scientific Equipments	1-07-05-140	455,034.00	
<i>Accumulated Depreciation -Technical and Scientific</i>	1-07-05-141		447,204.69
Other Machinery and Equipment	1-07-05-990	2,522,383.00	
<i>Accumulated Depreciation -Other Machinery and Equipment</i>	1-07-05-991		2,054,591.76
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		2,590,600.37
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	24,783,059.70	
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		3,900,983.83
Accounts Payable	2-01-01-010		11,674,397.87
Due to Officers and Employees	2-01-01-020		365,766.25

ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT
Due to BIR	2-02-01-010		278,309.85
Due to GSIS	2-02-01-020		8,771.28
Due to PAG-IBIG	2-02-01-030		529,942.30
Due to GOCCs -SSS	2-02-01-060		253,090.00
Due to Other Funds	2-03-01-010		7,637,713.76
Guaranty/Security Deposits Payable	2-04-01-040		1,498,009.35
Deferred Special Education Tax	2-05-01-020		42,451,649.20
Other Deferred Credits	2-05-01-990		16,668,137.58
Other Payables	2-99-99-990		452,354.06
Government Equity	3-01-01-010		407,479,986.01
Special Education Tax	4-01-02-050		91,680,639.56
Discount on Special Education Tax	4-01-02-051	16,673,822.55	
Fines & Penalties-Property Taxes	4-01-05-020		1,983,198.27
Interest Income	4-02-02-220		240,275.08
Salaries and Wages - Contractual	5-01-01-020	3,919,239.32	
Other Personnel Benefits	5-01-04-990	30,000.00	
Training Expense	5-02-02-010	34,480.00	
Water Expense	5-02-04-010	30,553.52	
Electricity Expense	5-02-04-020	48,704.45	
Internet Subscription Expense	5-02-05-030	650,790.25	
Other General Services	5-02-14-990	1,522,419.35	
Subsidy to NGA's	5-02-14-020	51,400.00	
Taxes, Duties & Licences	5-02-16-010	48,055.02	
Membership Dues and Contribution to Organizations	5-02-99-060	473,350.00	
TOTALS		672,071,492.64	672,071,492.64

Certified Correct:


RUBY R. SINGSON
Acting - City Accountant