

CITY OF NAGA
UNADJUSTED TRIAL BALANCE
As of SEPTEMBER 30,2022

SPECIAL EDUCATION FUND: 200

ACCOUNT TITLE	ACCOUNT	TRIAL BALANCE	
		DEBIT	CREDIT
Cash in Bank-Local Currency, Current Account	1-01-02-010	78,852,004.53	
Cash in Bank-Local Currency, Time Deposits	1-02-01-010	69,604,185.68	
Accounts Receivables	1-03-01-010	519.18	
Special Education Tax Receivable	1-03-01-030	23,815,938.35	
Due from National Government Agencies	1-03-03-010	2,842,333.20	
Due from Other Funds	1-03-04-050	18,504,266.01	
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	1,018,815.00	
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	523,032.00	
Textbooks and Instructional Materials Inventory	1-04-04-100	2,561,513.15	
Other Supplies and Materials Inventory	1-04-04-990	1,177,142.50	
Discount on Advance Payments	1-05-02-010	16,093,625.35	
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
Power Supply System	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	193,615,715.07	
<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</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 Equipmen</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	6,360,224.20	

ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT
<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	12,442,355.63	
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		8,438,467.22
Due to Officers and Employees	2-01-01-020		365,766.25
Due to BIR	2-02-01-010		352,942.67
Due to GSIS	2-02-01-020		8,771.28
Due to PAG-IBIG	2-02-01-030		478,326.97
Due to GOCCs -SSS	2-02-01-060		396,670.00
Due to Other Funds	2-03-01-010		6,362,179.48
Guaranty/Security Deposits Payable	2-04-01-040		1,117,878.83
Deferred Special Education Tax	2-05-01-020		23,815,938.35
Other Deferred Credits	2-05-01-990		19,018,842.33
Other Payables	2-99-99-990		452,354.06
Government Equity	3-01-01-010		407,479,986.01
Prior Period Adjustment	3-01-01-020	10,005.46	
Special Education Tax	4-01-02-050		110,316,350.41
Discount on Special Education Tax	4-01-02-051	17,355,292.82	
Fines & Penalties-Property Taxes	4-01-05-020		5,478,958.59
Interest Income	4-02-02-220		615,328.33
Salaries and Wages - Contractual	5-01-01-020	21,558,793.68	
Other Personnel Benefits	5-01-04-990	30,000.00	
Travelling Expense	5-02-01-010	33,118.00	
Training Expense	5-02-02-010	909,115.00	
Textbooks and Instructional Materials Expense	5-02-03-110	952,425.00	
Other Supplies and Materials Expense	5-02-03-990	351,761.20	
Water Expense	5-02-04-010	53,739.61	
Electricity Expense	5-02-04-020	164,134.30	
Internet Subscription Expense	5-02-05-030	2,761,527.78	
Other General Services	5-02-14-990	1,672,419.35	
RM- Buildings and Other Structures	5-02-13-040	790,358.80	
Subsidy to NGA's	5-02-14-020	4,554,416.10	
Subsidy to Local Government Units	5-02-14-030	804,600.00	
Taxes, Duties & Licences	5-02-16-010	118,523.29	
Printing and Publication Expense	5-02-99-020	773,338.50	
Membership Dues and Contribution to Organizations	5-02-99-060	1,248,630.00	
Other Maintenance and Operating Expenses	5-02-99-990	59,052.00	
TOTALS		673,568,013.00	673,568,013.00

Certified Correct:

RUBY R. SINGSON
Acting - City Accountant