


CITY OF NAGA
Special Education Fund - Pre-Closing Trial Balance
As of December 31, 2021

Account Title	Account Code	Debit	Credit
Cash in Bank - Local Currency, Current Account	10102-010	59,227,237.28	
Cash in Bank -Local Currency, Time Deposits	10201-010	69,130,092.56	
Accounts Receivable	10301-010	0.08	
Special Education Tax Receivable	10301-030	13,124,432.81	
Due from National Government Agencies	10303-010	2,842,333.20	
Due from Other Funds	10304-050	76,527,535.14	
Advances to Special Disbursing Officer	10305-030	1,035,536.26	
Advances for Officers and Employees	10305-040	346,708.16	
Due from Officers and Employees	10306-020	2,920.57	
Due from Non-Government Organizations/People's Organiza	10306-030	1,113,410.89	
Other Receivables	10306-990	634,666.18	
Textbooks and Instructional Materials for Distribution	10402-070	726,000.00	
Property and Equipment for Distribution	10402-090	647,597.00	
Other Supplies and Materials for Distribution	10402-990	1,566,830.00	
Office Supplies Inventory	10404-010	349,082.00	
Textbooks and Instructional Materials Inventory	10404-100	2,186,898.90	
Other Supplies and Materials Inventory	10404-990	1,064,532.50	
Discount on Advance Payments	10502-010	15,565,950.47	
Land	10701-010	22,504,140.00	
Other Land Improvements	10702-990	8,497,413.07	
Accumulated Depreciation - Other Land Improvements	10702-991		6,237,190.46
Road Networks	10703-010	2,795,721.92	
Flood Control Systems	10703-020	9,100,130.97	
Accumulated Depreciation - Flood Control Systems	10703-021		2,305,494.96
Sewer Systems	10703-030	1,590,588.75	
Accumulated Depreciation - Sewer Systems	10703-031		808,549.28
Power Supply Systems	10703-050	170,572.63	
Accumulated Depreciation - Power Supply Systems	10703-051		19,900.14
Other Infrastructure Assets	10703-990	34,183,850.50	
Accumulated Depreciation - Other Infrastructure Assets	10703-991		9,026,354.78
School Buildings	10704-020	165,145,748.14	
Accumulated Depreciation - School Buildings	10704-021		31,600,781.46
Other Structures	10704-990	58,735,871.99	
Accumulated Depreciation - Other Structures	10704-991		11,239,406.50
Office Equipment	10705-020	4,210,531.65	
Accumulated Depreciation - Office Equipment	10705-021		1,793,736.88
Information and Communication Technology Equipment	10705-030	10,380,195.72	
Accumulated Depreciation - Information and Communication	10705-031		8,689,622.84
Communication Equipment	10705-070	38,700.30	
Accumulated Depreciation - Communication Equipment	10705-071		37,142.51
Medical Equipment	10705-110	519,800.00	
Accumulated Depreciation - Medical Equipment	10705-111		359,912.62
Sports Equipment	10705-130	3,832,323.80	
Accumulated Depreciation - Sports Equipment	10705-131		1,706,347.37
Technical and Scientific Equipment	10705-140	455,034.00	
Accumulated Depreciation - Technical and Scientific Equipm	10705-141		447,204.69
Other Machinery and Equipment	10705-990	2,522,383.00	
Accumulated Depreciation - Other Machinery and Equipmen	10705-991		2,054,591.76
Motor Vehicles	10706-010	75,000.00	
Furniture and Fixtures	10707-010	5,482,574.20	
Accumulated Depreciation - Furniture and Fixtures	10707-011		2,590,600.37
Books	10707-020	8,295,133.35	

Accumulated Depreciation - Books	10707-021		6,051,431.77
Construction in Progress - Buildings and Other Structures	10710-030	24,783,059.70	
Other Property, Plant and Equipment	10799-990	7,700,031.55	
Accumulated Depreciation - Other Property, Plant and Equip	10799-991		3,900,983.83
Accounts Payable	20101-010		17,768,974.06
Due to Officers and Employees	20101-020		365,766.25
Due to BIR	20201-010		231,851.75
Due to GSIS	20201-020		8,771.28
Due to Pag-IBIG	20201-030		485,672.30
Due to GOCCs	20201-060		231,170.00
Due to Other Funds	20301-010		7,344,797.49
Guaranty/Security Deposits Payable	20401-040		1,539,211.75
Deferred Special Education Tax	20501-020		13,124,432.81
Other Deferred Credits	20501-990		79,208,329.26
Other Payables	29999-990		452,354.06
Government Equity	30101-010		365,475,490.53
Prior Period Adjustment	30101-020	605,924.83	
Special Education Tax	40102-050		99,021,293.52
Discount on Special Education Tax	40102-051	1,787,706.63	
Tax Revenue - Fines and Penalties - Property Taxes	40105-020		8,808,172.08
Interest Income	40202-220		952,297.00
Salaries and Wages - Casual/Contractual	50101-020	21,105,267.58	
Other Personnel Benefits	50104-990	1,564,166.52	
Training Expenses	50202-010	1,678,515.90	
Office Supplies Expenses	50203-010	76,211.55	
Textbooks and Instructional Materials Expenses	50203-110	9,016,425.00	
Other Supplies and Materials Expenses	50203-990	85,873.66	
Water Expenses	50204-010	26,361.92	
Electricity Expenses	50204-020	246,326.34	
Internet Subscription Expenses	50205-030	2,362,038.53	
Prizes	50206-020	198,950.00	
Other General Services	50212-990	6,423,121.78	
Repairs and Maintenance - Buildings and Other Structures	50213-040	100,120.90	
Repairs and Maintenance - Machinery and Equipment	50213-050	1,448,546.00	
Repairs and Maintenance - Furniture and Fixtures	50213-070	56,195.00	
Subsidy to NGAs	50214-020	4,796,187.77	
Subsidy to Local Government Units	50214-030	1,099,125.00	
Taxes, Duties and Licenses	50216-010	210,144.45	
Membership Dues and Contributions to Organizations	50299-060	465,450.00	
Other Maintenance and Operating Expenses	50299-990	269,655.50	
Bank Charges	50301-040	5,100.00	
Depreciation - Land Improvements	50501-020	207,284.40	
Depreciation - Infrastructure Assets	50501-030	4,130,081.97	
Depreciation - Buildings and Other Structures	50501-040	7,556,962.44	
Depreciation - Machinery and Equipment	50501-050	1,081,483.24	
Depreciation - Furniture, Fixtures and Books	50501-070	81,381.05	
Depreciation - Other Property, Plant and Equipment	50501-990	92,659.16	
TOTAL		683,887,836.36	683,887,836.36

Certified Correct:


RUBY R. SINGSON
 Acting-CITY ACCOUNTANT