

CITY OF NAGA
PRE-CLOSING TRIAL BALANCE
As of DECEMBER 31,2022

SPECIAL EDUCATION FUND: 200

ACCOUNT TITLE	ACCOUNT	TRIAL BALANCE	
		DEBIT	CREDIT
Cash in Bank-Local Currency, Current Account	1-01-02-010	43,041,504.62	
Cash in Bank-Local Currency, Time Deposits	1-02-01-010	69,901,192.67	
Accounts Receivables	1-03-01-010	1,249.18	
Special Education Tax Receivable	1-03-01-030	12,677,151.97	
Due from National Government Agencies	1-03-03-010	2,842,333.20	
Due from Other Funds	1-03-04-050	91,248,114.53	
Advances to Special Disbursing Officer	1-03-05-030	767,986.26	
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	
Construction Materials for Distribution	1-04-02-080	247,325.00	
Property and Equipment for Distribution	1-04-02-090	647,597.00	
Other Supplies and Materials for Distribution	1-04-02-990	2,136,177.00	
Office Supplies Inventory	104-04-010	523,032.00	
Textbooks and Instructional Materials Inventory	1-04-04-100	2,561,513.15	
Construction Materials Inventory	1-04-04-130	683,175.00	
Other Supplies and Materials Inventory	1-04-04-990	1,387,112.50	
Advances to Contractors	1-05-01-010	3,694,500.00	
Discount on Advance Payments	1-05-02-010	32,564,876.96	
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		6,445,963.58
Road Networks	1-07-03-010	2,795,721.92	
<i>Accumulated Depreciation- Road Networks</i>	1-07-03-011		396,060.56
Flood Control Systems	1-07-03-020	9,100,130.97	
<i>Accumulated Depreciation-Flood Control System</i>	1-07-03-021		3,124,506.72
Sewer System	1-07-03-030	1,590,588.75	
<i>Accumulated Depreciation-Sewer System</i>	1-07-03-031		951,702.32
Power Supply System	1-07-03-050	170,572.63	
<i>Accumulated Depreciation-Power Supply System</i>	1-07-03-051		50,603.22
Other Infrastructure Assets	1-07-03-990	34,183,850.50	
<i>Accumulated Depreciation-Other Infrastructure Assets</i>	1-07-03-991		12,102,901.34
School Buildings	1-07-04-020	207,055,225.26	
<i>Accumulated Depreciation - School Buildings</i>	1-07-04-021		42,083,406.41
Other Structures	1-07-04-990	58,677,434.49	
<i>Accumulated Depreciation - Other Structures</i>	1-07-04-991		15,551,550.39
Office Equipment	1-07-05-020	3,338,322.65	
<i>Accumulated Depreciation - Office Equipment</i>	1-07-05-021		1,494,526.89
Information and Communication Technology Equipment	1-07-05-030	184,693.00	
<i>Accumulated Depreciation-Information and</i>	1-07-05-031		108,843.96
Sports Equipment	1-07-05-130	3,025,960.00	
<i>Accumulated Depreciation -Sports Equipment</i>	1-07-05-131		1,516,710.08
Other Machinery and Equipment	1-07-05-990	2,499,063.00	
<i>Accumulated Depreciation -Other Machinery and Equipmen</i>	1-07-05-991		2,158,823.98
Furnitures and Fixtures	1-07-07-010	3,955,895.45	
<i>Accumulated Depreciation - Furniture & Fixtures</i>	1-07-07-011		1,830,732.30
Construction In Progress-Bldgs & Other Structures	1-07-10-030	14,244,808.46	
Other Property,Plant and Equipment	1-07-99-990	7,700,031.55	

ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT
Accumulated Depreciation - Other Property Plant and Equip	1-07-99-991		4,030,871.83
Accounts Payable	2-01-01-010		15,665,991.16
Due to Officers and Employees	2-01-01-020		365,766.25
Due to GSIS	2-02-01-020		8,771.28
Due to PAG-IBIG	2-02-01-030		505,626.97
Due to GOCCs -SSS	2-02-01-060		323,670.00
Due to Other Funds	2-03-01-010		7,125,550.19
Guaranty/Security Deposits Payable	2-04-01-040		587,633.37
Deferred Special Education Tax	2-05-01-020		12,677,151.97
Other Deferred Credits	2-05-01-990		100,909,872.53
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	8,278,634.91	
Special Education Tax	4-01-02-050		121,450,211.07
Discount on Special Education Tax	4-01-02-051	17,634,878.76	
Fines & Penalties-Property Taxes	4-01-05-020		9,306,673.35
Interest Income	4-02-02-220		1,010,906.23
Salaries and Wages - Contractual	5-01-01-020	35,843,639.06	
Other Personnel Benefits	5-01-04-990	30,000.00	
Travelling Expense	5-02-01-010	81,770.00	
Training Expense	5-02-02-010	3,446,994.40	
Textbooks and Instructional Materials Expense	5-02-03-110	1,425,273.60	
Other Supplies and Materials Expense	5-02-03-990	1,063,318.67	
Water Expense	5-02-04-010	104,214.94	
Electricity Expense	5-02-04-020	241,393.50	
Internet Subscription Expense	5-02-05-030	3,356,969.48	
Prizes	5-02-06-020	167,000.00	
Other General Services	5-02-14-990	1,672,419.35	
RM- Buildings and Other Structures	5-02-13-040	977,933.80	
Subsidy to NGA's	5-02-14-020	12,199,746.65	
Subsidy to Local Government Units	5-02-14-030	976,910.50	
Taxes, Duties & Licences	5-02-16-010	192,775.03	
Printing and Publication Expense	5-02-99-020	773,338.50	
Rent Expense	5-02-99-050	306,000.00	
Membership Dues and Contribution to Organizations	5-02-99-060	1,605,230.00	
Other Maintenance and Operating Expenses	5-02-99-990	2,053,012.00	
Depreciation-Land Improvements	5-05-01-020	208,773.12	
Depreciation-Infrastructure Assets	5-05-01-030	4,465,475.00	
Depreciation-Building and Other Structures	5-05-01-040	13,332,495.79	
Depreciation-Machinery and Equipments	5-05-01-050	484,794.06	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	99,275.36	
Depreciation-Other Property, Plant and Equipment	5-05-01-990	129,888.00	
TOTALS		769,717,368.02	769,717,368.02

Certified Correct:

RUBY R. SINGSON
Acting - City Accountant