

**CITY GOVERNMENT OF NAGA**  
**Special Education Fund**  
**TRIAL BALANCE**  
**JUNE 30,2023**

	<b>Account Code</b>	<b>Debit</b>	<b>Credit</b>
Cash in Bank - Local Currency, Current Account	10102010	85,972,466.91	
Accounts Receivable	10301010	1,249.18	
Special Education Tax Receivable	10301030	32,463,020.48	
Due from National Government Agencies	10303010	2,842,333.20	
Due from Other Funds	10304050	83,652,275.68	
Advances to Special Disbursing Officer	10305030	767,986.26	
Advances to Officers and Employees	10305040	1,836,208.16	
Due from Officers and Employees	10306020	2,920.57	
Due from Non-Government Organizations/People's Organizations	10306030	1,113,410.89	
Other Receivables	10306990	634,666.18	
Textbooks and Instructional Materials for Distribution	10402070	729,000.00	
Construction Materials for Distribution	10402080	247,325.00	
Property and Equipment for Distribution	10402090	647,597.00	
Other Supplies and Materials for Distribution	10402990	1,743,230.00	
Office Supplies Inventory	10404010	349,082.00	
Textbooks and Instructional Materials Inventory	10404100	2,186,898.90	
Construction Materials Inventory	10404130	346,285.00	
Other Supplies and Materials Inventory	10404990	2,233,504.50	
Advances to Contractors	10501010	2,358,363.10	
Discount on Advance Payments	10502010	16,099,196.86	
Land	10701010	33,504,140.00	
Other Land Improvements	10702990	8,497,413.07	
Accumulated Depreciation - Other Land Improvements	10702991		6,550,350.14
Road Networks	10703010	2,795,721.92	
Accumulated Depreciation - Road Networks	10703011		465,953.60
Flood Control Systems	10703020	9,100,130.97	
Accumulated Depreciation - Flood Control Systems	10703021		3,534,012.60
Sewer Systems	10703030	1,590,588.75	
Accumulated Depreciation - Sewer Systems	10703031		1,023,278.84
Power Supply Systems	10703050	170,572.63	
Accumulated Depreciation - Power Supply Systems	10703051		65,954.76
Other Infrastructure Assets	10703990	34,183,850.50	
Accumulated Depreciation - Other Infrastructure Assets	10703991		13,641,174.62
School Buildings	10704020	240,156,419.57	
Accumulated Depreciation - School Buildings	10704021		47,076,863.36
Other Structures	10704990	59,475,698.06	
Accumulated Depreciation - Other Structures	10704991		17,896,362.83
Office Equipment	10705020	3,338,322.65	
Accumulated Depreciation - Office Equipment	10705021		1,497,735.93
Information and Communication Technology Equipment	10705030	184,693.00	
Accumulated Depreciation - Information and Communication Tec	10705031		120,720.36
Sports Equipment	10705130	3,103,460.00	
Accumulated Depreciation - Sports Equipment	10705131		1,655,673.93
Other Machinery and Equipment	10705990	2,499,063.00	
Accumulated Depreciation - Other Machinery and Equipment	10705991		2,197,331.85
Furniture and Fixtures	10707010	3,955,895.45	
Accumulated Depreciation - Furniture and Fixtures	10707011		1,889,032.86
Construction in Progress - Buildings and Other Structures	10710030	7,051,577.99	
Other Property, Plant and Equipment	10799990	7,700,031.55	
Accumulated Depreciation - Other Property, Plant and Equipment	10799991		4,074,167.83

Accounts Payable	20101010		9,179,598.95
Due to Officers and Employees	20101020		365,766.25
Due to BIR	20201010		1,107,801.64
Due to GSIS	20201020		8,771.28
Due to Pag-IBIG	20201030		470,417.37
Due to GOCCs	20201060		570,660.00
Due to Other Funds	20301010		6,911,398.03
Guaranty/Security Deposits Payable	20401040		1,364,746.58
Deferred Special Education Tax	20501020		32,463,020.48
Other Deferred Credits	20501990		18,413,440.08
Other Payables	29999990		452,354.06
Government Equity	30101010		428,095,622.18
Prior Period Adjustment	30101020	2,262,796.25	
Special Education Tax	40102050		106,138,582.69
Discount on Special Education Tax	40102051	18,155,505.58	
Tax Revenue - Fines and Penalties - Property Taxes	40105020		4,494,259.75
Interest Income	40202220		503,066.10
Traveling Expense - Local	50201010	895,751.42	
Training Expense	50202010	239,600.00	
Other Supplies and Materials Expense	50203990	424,003.00	
Water Expenses	50204010	124,459.32	
Electricity Expenses	50204020	222,219.36	
Internet Subscription Expenses	50205030	2,755,973.82	
Prizes	50206020	1,053,000.00	
Other General Services	50212990	18,415,148.27	
Repair and Maintenance - Buildings and Other Structure	50213040	812,299.99	
Subsidy to NGA's	50214020	1,342,538.12	
Taxes, Duties and Licenses	50216010	98,814.91	
Rent Expenses	50299050	239,000.00	
Membership Dues and Contribution to Organization	50299060	603,950.00	
Other Maintenance and Operating Expenses	50299990	1,201,950.00	
Bank Charges	50301040	5,100.00	
Depreciation - Land Improvements	50501020	104,386.56	
Depreciation - Infrastructure Assets	50501030	2,104,600.26	
Depreciation - Buildings and Other Structures	50501040	7,338,269.39	
Depreciation - Machinery and Equipment	50501050	192,557.16	
Depreciation - Furniture, Fixtures and Books	50501070	58,300.56	
Depreciation - Other Property, Plant and Equipment	50501990	43,296.00	
<b>TOTAL</b>			<b><u>712,228,118.95</u> <u>712,228,118.95</u></b>

Prepared by:

**Rowena M. Sierra**  
SEF- in charge

Certified Correct:

  
**Ruby R. Singson**  
Acting-City Accountant