

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

	Account Code	Debit	Credit
Cash in Bank - Local Currency, Current Account	10102010	58,003,642.18	
Accounts Receivable	10301010	1,249.18	
Special Education Tax Receivable	10301030	20,931,923.64	
Due from National Government Agencies	10303010	2,842,333.20	
Due from Other Funds	10304050	92,776,093.48	
Advances for Payroll	10305020	16,621.00	
Advances to Special Disbursing Officer	10305030	1,248,161.49	
Advances to Officers and Employees	10305040	346,708.16	
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	82,500.00	
Construction Materials for Distribution	10402080	247,325.00	
Property and Equipment for Distribution	10402090	647,597.00	
Other Supplies and Materials for Distribution	10402990	1,684,730.00	
Office Supplies Inventory	10404010	193,500.00	
Textbooks and Instructional Materials Inventory	10404100	2,480,398.90	
Construction Materials Inventory	10404130	346,285.00	
Other Supplies and Materials Inventory	10404990	2,332,504.50	
Advances to Contractors	10501010	2,358,363.10	
Discount on Advance Payments	10502010	16,440,252.48	
Land	10701010	45,642,150.00	
Other Land Improvements	10702990	8,497,413.07	
Accumulated Depreciation - Other Land Improvements	10702991		6,602,543.42
Road Networks	10703010	2,795,721.92	
Accumulated Depreciation - Road Networks	10703011		500,900.12
Flood Control Systems	10703020	9,100,130.97	
Accumulated Depreciation - Flood Control Systems	10703021		3,738,765.54
Sewer Systems	10703030	1,590,588.75	
Accumulated Depreciation - Sewer Systems	10703031		1,059,067.10
Power Supply Systems	10703050	170,572.63	
Accumulated Depreciation - Power Supply Systems	10703051		73,630.53
Other Infrastructure Assets	10703990	34,183,850.50	
Accumulated Depreciation - Other Infrastructure Assets	10703991		14,410,311.26
Buildings	10704010	1,126,504.80	
School Buildings	10704020	241,047,179.88	
Accumulated Depreciation - School Buildings	10704021		49,804,496.96
Other Structures	10704990	59,475,698.06	
Accumulated Depreciation - Other Structures	10704991		19,073,312.27
Office Equipment	10705020	3,338,322.65	
Accumulated Depreciation - Office Equipment	10705021		1,498,543.23


Information and Communication Technology Equipment	10705030	184,693.00	
Accumulated Depreciation - Information and Communication Technology Equipment	10705031		126,658.56
Sports Equipment	10705130	3,103,460.00	
Accumulated Depreciation - Sports Equipment	10705131		1,727,245.53
Other Machinery and Equipment	10705990	2,499,063.00	
Accumulated Depreciation - Other Machinery and Equipment	10705991		2,204,059.95
Furniture and Fixtures	10707010	3,955,895.45	
Accumulated Depreciation - Furniture and Fixtures	10707011		1,916,401.50
Construction in Progress - Infrastructure Assets	10710020	892,744.68	
Construction in Progress - Buildings and Other Structures	10710030	7,583,586.49	
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		8,780,441.20
Due to Officers and Employees	20101020		365,766.25
Due to BIR	20201010		2,025,048.17
Due to GSIS	20201020		8,771.28
Due to Pag-IBIG	20201030		99,327.05
Due to GOCCs	20201060		596,800.00
Due to Other Funds	20301010		5,431,184.18
Guaranty/Security Deposits Payable	20401040		1,476,171.92
Deferred Special Education Tax	20501020		20,931,923.64
Other Deferred Credits	20501990		20,125,314.56
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		117,669,679.53
Discount on Special Education Tax	40102051	18,331,398.57	
Tax Revenue - Fines and Penalties - Property Taxes	40105020		10,167,882.63
Interest Income	40202220		517,724.32
Traveling Expenses - Local	50201010	921,251.42	
Traveling Expenses - Foreign	50201020	456,258.00	
Training Expenses	50202010	1,720,055.96	
Office Supplies Expenses	50203010	155,582.00	
Textbooks and Instructional Materials Expenses	50203110	921,000.00	
Other Supplies and Materials Expenses	50203990	534,551.00	
Water Expenses	50204010	156,517.62	
Electricity Expenses	50204020	352,171.70	
Internet Subscription Expenses	50205030	3,668,354.70	
Prizes	50206020	2,063,800.00	
Other General Services	50212990	27,254,990.96	
Repairs and Maintenance - Buildings and Other Structures	50213040	812,299.99	
Subsidy to NGAs	50214020	4,815,881.12	
Taxes, Duties and Licenses	50216010	98,814.91	
Rent Expenses	50299050	942,750.00	
Membership Dues and Contributions to Organizations	50299060	1,136,950.00	
Donations	50299080	187,648.00	
Other Maintenance and Operating Expenses	50299990	4,174,249.00	
Bank Charges	50301040	5,100.00	
Depreciation - Land Improvements	50501020	156,579.84	

Depreciation - Infrastructure Assets	50501030	3,156,900.39
Depreciation - Buildings and Other Structures	50501040	11,242,852.43
Depreciation - Machinery and Equipment	50501050	277,602.36
Depreciation - Furniture, Fixtures and Books	50501070	85,669.20
Depreciation - Other Property, Plant and Equipment	50501990	43,296.00
TOTAL	723,554,114.77	723,554,114.77

Date/Time Printed : October 18, 2023 11:34:59 AM

Page -1 of 1

Certified Correct:


 RUBY R. SINGSON
 Acting-City Accountant
 Accounting Office