



CITY GOVERNMENT OF NAGA

J. Miranda Avenue, Concepcion Pequeña, Naga City

**Special Education Fund
City Government of Naga**

Pre-Closing Trial Balance

As of December 31, 2023

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101010	432,817.91	
Cash in Bank - Local Currency, Current Account	10102010	5,032,425.54	
Accounts Receivable	10301010	2,649.18	
Special Education Tax Receivable	10301030	8,366,713.40	
Due from National Government Agencies	10303010	2,842,333.20	
Due from Other Funds	10304050	163,697,880.43	
Advances to Special Disbursing Officer	10305030	1,625,036.49	
Advances to Officers and Employees	10305040	471,808.16	
Due from Officers and Employees	10306020	2,920.57	
Due from Non-Government Organizations/People's Organizations	10306030	1,099,035.89	
Other Receivables	10306990	606,016.18	
Textbooks and Instructional Materials for Distribution	10402070	293,500.00	
Other Supplies and Materials for Distribution	10402990	1,684,730.00	
Office Supplies Inventory	10404010	193,500.00	
Textbooks and Instructional Materials Inventory	10404100	2,452,005.90	
Construction Materials Inventory	10404130	346,285.00	
Other Supplies and Materials Inventory	10404990	421,152.00	
Advances to Contractors	10501010	3,603,509.41	
Discount on Advance Payments	10502010	33,865,607.94	
Land	10701010	45,642,150.00	
Other Land Improvements	10702990	8,664,378.57	
Accumulated Depreciation - Other Land Improvements	10702991		6,654,736.70
Road Networks	10703010	2,795,721.92	
Accumulated Depreciation - Road Networks	10703011		535,846.64
Flood Control Systems	10703020	9,100,130.97	
Accumulated Depreciation - Flood Control Systems	10703021		3,943,518.48
Sewer Systems	10703030	1,590,588.75	
Accumulated Depreciation - Sewer Systems	10703031		1,094,855.36
Power Supply Systems	10703050	170,572.63	
Accumulated Depreciation - Power Supply Systems	10703051		81,306.30
Other Infrastructure Assets	10703990	34,183,850.50	
Accumulated Depreciation - Other Infrastructure Assets	10703991		15,179,447.90
Buildings	10704010	4,571,842.31	
Accumulated Depreciation - Buildings	10704011		25,675.46
School Buildings	10704020	256,753,236.84	
Accumulated Depreciation - School Buildings	10704021		52,700,470.88
Other Structures	10704990	62,612,312.41	
Accumulated Depreciation - Other Structures	10704991		20,273,331.81
Office Equipment	10705020	3,338,322.65	
Accumulated Depreciation - Office Equipment	10705021		1,499,350.53
Information and Communication Technology Equipment	10705030	184,693.00	
Accumulated Depreciation - Information and Communication Technology Equipment	10705031		132,596.76
Sports Equipment	10705130	3,103,460.00	
Accumulated Depreciation - Sports Equipment	10705131		1,798,817.13
Other Machinery and Equipment	10705990	2,499,063.00	
Accumulated Depreciation - Other Machinery and Equipment	10705991		2,210,788.05
Furniture and Fixtures	10707010	3,955,895.45	
Accumulated Depreciation - Furniture and Fixtures	10707011		1,942,879.32
Construction in Progress - Buildings and Other Structures	10710030	35,564,124.87	
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		23,781,631.52
Due to Officers and Employees	20101020		365,766.25
Due to GSIS	20201020		8,771.28
Due to Pag-IBIG	20201030		74,642.35
Due to GOCCs	20201060		280,840.00
Due to Other Funds	20301010		8,728,735.48
Guaranty/Security Deposits Payable	20401040		3,881,610.65
Deferred Special Education Tax	20501020		8,366,713.40
Other Deferred Credits	20501990		107,224,357.72
Other Payables	29999990		452,354.06



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Account Title	Account Code	Debit	Credit
Government Equity	30101010		428,095,622.18
Prior Period Adjustment	30101020	2,262,796.25	
Special Education Tax	40102050		130,425,335.34 ✓
Discount on Special Education Tax	40102051	18,526,255.43 ✓	
Tax Revenue - Fines and Penalties - Property Taxes	40105020		15,018,872.59 ✓
Interest Income	40202220		541,208.86 ✓
Traveling Expenses - Local	50201010	1,201,207.42	
Traveling Expenses - Foreign	50201020	456,258.00	
Training Expenses	50202010	2,706,191.96	
Office Supplies Expenses	50203010	155,582.00	
Drugs and Medicines Expenses	50203070	380,000.00	
Fuel, Oil and Lubricants Expenses	50203090	4,200.00	
Textbooks and Instructional Materials Expenses	50203110	1,211,533.00	
Other Supplies and Materials Expenses	50203990	2,724,930.70	
Water Expenses	50204010	249,588.74	
Electricity Expenses	50204020	427,316.44	
Internet Subscription Expenses	50205030	4,732,431.74	
Prizes	50206020	2,263,800.00	
Other General Services	50212990	43,443,089.50	
Repairs and Maintenance - Buildings and Other Structures	50213040	1,334,922.31	
Subsidy to NGAs	50214020	17,003,655.24	
Taxes, Duties and Licenses	50216010	98,814.91	
Advertising Expenses	50299010	6,912.00	
Printing and Publication Expenses	50299020	187,648.00	
Rent Expenses	50299050	4,544,000.00	
Membership Dues and Contributions to Organizations	50299060	1,136,950.00	
Other Maintenance and Operating Expenses	50299990	4,560,179.00	
Bank Charges	50301040	5,100.00	
Depreciation - Land Improvements	50501020	208,773.12	
Depreciation - Infrastructure Assets	50501030	4,209,200.52	
Depreciation - Buildings and Other Structures	50501040	15,364,521.35	
Depreciation - Machinery and Equipment	50501050	362,647.56	
Depreciation - Furniture, Fixtures and Books	50501070	112,147.02	
Depreciation - Other Property, Plant and Equipment	50501990	43,296.00	
TOTAL		839,394,250.83	839,394,250.83

Certified Correct :

RUBY SINGSON

Acting City Accountant

City Accounting Office