

CITY GOVERNMENT OF NAGA
Special Education Fund
Trial Balance
September 30,2024

	Acct.Code	Debit	Credit
Cash in Bank - Local Currency, Current Account	10102010	37,388,315.50	
Accounts Receivable	10301010	2,649.18	
Special Education Tax Receivable	10301030	10,316,580.43	
Due from National Government Agencies	10303010	2,842,333.20	
Due from Other Funds	10304050	51,844,789.34	
Advances to Special Disbursing Officer	10305030	2,084,781.49	
Advances to Officers and Employees	10305040	359,459.20	
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	596,500.00	
Property and Equipment for Distribution	10402090	441,570.14	
Office Supplies Inventory	10404010	16,725.00	
Textbooks and Instructional Materials for Inventory	10404100	352,000.00	
Other Supplies and Materials Inventory	10404990	255,000.00	
Advances to Contractors	10501010	2,708,019.40	
Discount on Advance Payments	10502010	734,130.79	
Land	10701010	45,642,150.00	
Other Land Improvements	10702990	12,586,763.57	
Accumulated Depreciation - Other Land Improvements	10702991		6,840,004.32
Road Networks	10703010	4,371,406.92	
Accumulated Depreciation - Road Networks	10703011		662,570.70
Flood Control Systems	10703020	9,100,130.97	
Accumulated Depreciation - Flood Control Systems	10703021		4,557,777.30
Sewer Systems	10703030	1,590,588.75	
Accumulated Depreciation - Sewer Systems	10703031		1,202,220.14
Power Supply Systems	10703050	773,672.63	
Accumulated Depreciation - Power Supply Systems	10703051		115,641.76
Other Infrastructure Assets	10703990	34,183,850.50	
Accumulated Depreciation - Other Infrastructure Assets	10703991		17,486,857.82
Buildings	10704010	4,571,842.31	
Accumulated Depreciation - Buildings	10704011		128,541.86
School Buildings	10704020	288,724,281.34	
Accumulated Depreciation - School Buildings	10704021		61,363,911.28
Other Structures	10704990	68,863,423.30	
Accumulated Depreciation - Other Structures	10704991		23,918,878.79
Office Equipment	10705020	3,338,322.65	
Accumulated Depreciation - Office Equipment	10705021		1,501,772.43
Information and Communication Technology Equipment	10705030	184,693.00	
Accumulated Depreciation - Information and Communication Technology	10705031		150,411.36
Sports Equipment	10705130	3,103,460.00	
Accumulated Depreciation - Sports Equipment	10705131		2,008,300.68
Other Machinery and Equipment	10705990	2,499,063.00	
Accumulated Depreciation - Other Machinery and Equipment	10705991		2,219,661.57
Furniture and Fixtures	10707010	3,955,895.45	
Accumulated Depreciation - Furniture and Fixtures	10707011		2,016,880.26
Construction in Progress - Infrastructure Assets	10710020	3,278,614.75	
Construction in Progress - Buildings and Other Structures	10710030	50,218,227.84	
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		8,522,834.33
Due to Officers and Employees	20101020		365,766.25

Due to BIR	20201010		15,819.79
Due to GSIS	20201020		8,771.28
Due to Pag-IBIG	20201030		428,416.45
Due to GOCCs	20201060		516,930.00
Due to Other Funds	20301010		11,900,238.48
Guaranty/Security Deposits Payable	20401040		7,400,622.59
Deferred Special Education Tax	20501020		10,316,580.43
Other Deferred Credits	20501990		4,234,087.09
Other Payables	29999990		452,354.06
Government Equity	30101010		444,157,090.76
Prior Period Adjustment	30101020	601,933.44	
Special Education Tax	40102050		128,638,779.69
Discount on Special Education Tax	40102051	19,548,727.90	
Tax Revenue - Fines and Penalties - Property Taxes	40105020		11,626,349.91
Interest Income	40202220		34,638.66
Traveling Expense-Local	50201010	345,431.71	
Training Expense	50202010	1,111,391.26	
Office Supplies Expense	50203010	25,775.00	
Fuel, Oil and Lubricants expense	50203090	4,403.52	
Textbooks and Instructional Materials Expenses	50203110	2,960,005.90	
Other Supplies and Materials Expense	50203990	5,022,392.21	
Water Expenses	50204010	141,336.87	
Electricity Expenses	50204020	160,500.29	
Internet Subscription Expenses	50205030	2,876,154.43	
Awards/Rewards Expenses	50206010	605,000.00	
Prizes	50206020	2,268,000.00	
Other General Services	50212990	31,780,776.36	
Repairs and Maintenance - Infrastructure Assets	50213030	331,208.09	
Repairs and Maintenance - Buildings and Other Structures	50213040	415,000.00	
Subsidy to NGA's	50214020	5,763,568.00	
Subsidies-Others	50214990	240,000.00	
Taxes, Duties and Licenses	50216010	3,840.10	
Fidelity Bond Premiums	50216020	11,250.00	
Insurance Expense	50216030	125,400.00	
Rent Expenses	50299050	3,263,500.00	
Membership Dues and Contributions to Organizations	50299060	1,054,150.00	
Other Maintenance and Operating Expenses	50299990	5,762,429.00	
Bank Charges	50301040	7,650.00	
Depreciation - Land Improvements	50501020	185,267.62	
Depreciation - Infrastructure Assets	50501030	3,190,093.04	
Depreciation - Buildings and Other Structures	50501040	12,411,853.78	
Depreciation - Machinery and Equipment	50501050	238,593.57	
Depreciation - Furniture, Fixtures and Books	50501070	74,000.94	
TOTAL		756,866,877.87	756,866,877.87

Certified Correct by:

Ruby R. Singson
Acting - City Accountant