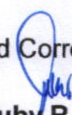


CITY GOVERNMENT OF NAGA
Special Education Fund
Trial Balance
June 30, 2024

	Acct.Code	Debit	Credit
Cash in Bank - Local Currency, Current Account	10102010	55,423,901.31	
Accounts Receivable	10301010	2,649.18	
Special Education Tax Receivable	10301030	26,002,257.26	
Due from National Government Agencies	10303010	2,842,333.20	
Due from Other Funds	10304050	79,793,541.82	
Advances to Special Disbursing Officer	10305030	3,299,536.49	
Advances to Officers and Employees	10305040	362,258.16	
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	596,500.00	
Other Supplies and Materials for Distribution	10402990	1,508,330.00	
Office Supplies Inventory	10404010	347,725.00	
Non-Accountable Forms Inventory	10404030	49,050.00	
Other Supplies and Materials Inventory	10404990	421,152.00	
Advances to Contractors	10501010	5,329,939.18	
Discount on Advance Payments	10502010	324,924.92	
Land	10701010	45,642,150.00	
Other Land Improvements	10702990	8,664,378.57	
Accumulated Depreciation - Other Land Improvements	10702991		6,762,879.98
Road Networks	10703010	4,371,406.92	
Accumulated Depreciation - Road Networks	10703011		614,493.48
Flood Control Systems	10703020	9,100,130.97	
Accumulated Depreciation - Flood Control Systems	10703021		4,353,024.36
Sewer Systems	10703030	1,590,588.75	
Accumulated Depreciation - Sewer Systems	10703031		1,166,431.88
Power Supply Systems	10703050	773,672.63	
Accumulated Depreciation - Power Supply Systems	10703051		101,181.10
Other Infrastructure Assets	10703990	34,183,850.50	
Accumulated Depreciation - Other Infrastructure Assets	10703991		16,717,721.18
Buildings	10704010	4,571,842.31	
Accumulated Depreciation - Buildings	10704011		94,253.06
School Buildings	10704020	267,698,836.84	
Accumulated Depreciation - School Buildings	10704021		58,415,208.69
Other Structures	10704990	63,829,712.41	
Accumulated Depreciation - Other Structures	10704991		22,696,248.41
Office Equipment	10705020	3,338,322.65	
Accumulated Depreciation - Office Equipment	10705021		1,500,965.13
Information and Communication Technology Equipment	10705030	184,693.00	
Accumulated Depreciation - Information and Communication Technology	10705031		144,473.16
Sports Equipment	10705130	3,103,460.00	
Accumulated Depreciation - Sports Equipment	10705131		1,938,472.83
Other Machinery and Equipment	10705990	2,499,063.00	
Accumulated Depreciation - Other Machinery and Equipment	10705991		2,218,588.86
Furniture and Fixtures	10707010	3,955,895.45	
Accumulated Depreciation - Furniture and Fixtures	10707011		1,993,118.70
Construction in Progress - Buildings and Other Structures	10710030	30,795,412.58	
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		10,371,072.96
Due to Officers and Employees	20101020		365,766.25
Due to BIR	20201010		162,309.10
Due to GSIS	20201020		8,771.28
Due to Pag-IBIG	20201030		227,289.40
Due to GOCCs	20201060		371,600.00
Due to Other Funds	20301010		7,624,749.36
Guaranty/Security Deposits Payable	20401040		5,348,197.44
Deferred Special Education Tax	20501020		26,002,257.26
Other Deferred Credits	20501990		2,178,003.93
Other Payables	29999990		452,354.06
Government Equity	30101010		444,157,090.76
Prior Period Adjustment	30101020	109,003.58	
Special Education Tax	40102050		112,953,102.86
Discount on Special Education Tax	40102051	19,192,279.01	
Tax Revenue - Fines and Penalties - Property Taxes	40105020		5,176,300.29
Interest Income	40202220		15,438.16
Traveling Expense-Local	50201010	116,248.00	
Training Expense	50202010	564,137.74	
Office Supplies Expense	50203010	25,775.00	
Fuel, Oil and Lubricants expense	50203090	4,403.52	
Textbooks and Instructional Materials Expenses	50203110	2,452,005.90	
Other Supplies and Materials Expense	50203990	2,114,135.00	
Water Expenses	50204010	89,941.43	
Electricity Expenses	50204020	109,347.55	
Internet Subscription Expenses	50205030	1,793,653.70	
Cable, Satellite, Telegraph and Radio Expenses	50205040	72,000.00	
Awards/Rewards Expenses	50206010	605,000.00	
Other General Services	50212990	21,162,635.45	
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	1,350,820.00	
Insurance Expense	50216030	125,400.00	
Rent Expenses	50299050	510,500.00	
Membership Dues and Contributions to Organizations	50299060	1,054,150.00	
Other Maintenance and Operating Expenses	50299990	5,348,929.00	
Depreciation - Land Improvements	50501020	108,143.28	
Depreciation - Infrastructure Assets	50501030	2,117,877.32	
Depreciation - Buildings and Other Structures	50501040	8,206,232.01	
Depreciation - Machinery and Equipment	50501050	160,947.51	
Depreciation - Furniture, Fixtures and Books	50501070	50,239.38	
TOTAL		738,205,531.76	738,205,531.76

Certified Correct by:


Ruby R. Singson
Acting - City Accountant