

CITY GOVERNMENT OF NAGA

Special Education Fund

Trial Balance

March 31, 2024

| | Acct.Code | Debit | Credit |
|---|------------------|----------------|---------------|
| Cash in Bank - Local Currency, Current Account | 10102010 | 93,003,805.65 | |
| Accounts Receivable | 10301010 | 2,649.18 | |
| Special Education Tax Receivable | 10301030 | 41,226,979.29 | |
| Due from National Government Agencies | 10303010 | 2,842,333.20 | |
| Due from Other Funds | 10304050 | 60,388,068.65 | |
| Advances to Special Disbursing Officer | 10305030 | 1,798,704.70 | |
| Advances to Officers and Employees | 10305040 | 445,808.16 | |
| 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 | |
| Non-Accountable Forms Inventory | 10404030 | 49,050.00 | |
| Textbooks and Instructional Materials Inventory | 10404100 | 2,171,505.90 | |
| Construction Materials Inventory | 10404130 | 346,285.00 | |
| Other Supplies and Materials Inventory | 10404990 | 421,152.00 | |
| Advances to Contractors | 10501010 | 2,486,564.83 | |
| Discount on Advance Payments | 10502010 | 193,491.88 | |
| Land | 10701010 | 45,642,150.00 | |
| Other Land Improvements | 10702990 | 8,664,378.57 | |
| Accumulated Depreciation - Other Land Improvements | 10702991 | | 6,708,808.34 |
| Road Networks | 10703010 | 2,795,721.92 | |
| Accumulated Depreciation - Road Networks | 10703011 | | 570,793.16 |
| Flood Control Systems | 10703020 | 9,100,130.97 | |
| Accumulated Depreciation - Flood Control Systems | 10703021 | | 4,148,271.42 |
| Sewer Systems | 10703030 | 1,590,588.75 | |
| Accumulated Depreciation - Sewer Systems | 10703031 | | 1,130,643.62 |
| Power Supply Systems | 10703050 | 170,572.63 | |
| Accumulated Depreciation - Power Supply Systems | 10703051 | | 88,982.07 |
| Other Infrastructure Assets | 10703990 | 34,183,850.50 | |
| Accumulated Depreciation - Other Infrastructure Assets | 10703991 | | 15,948,584.54 |
| Buildings | 10704010 | 4,571,842.31 | |
| Accumulated Depreciation - Buildings | 10704011 | | 59,964.26 |
| School Buildings | 10704020 | 256,753,236.84 | |
| Accumulated Depreciation - School Buildings | 10704021 | | 55,574,610.11 |
| Other Structures | 10704990 | 62,612,312.41 | |
| Accumulated Depreciation - Other Structures | 10704991 | | 21,482,722.38 |
| Office Equipment | 10705020 | 3,338,322.65 | |
| Accumulated Depreciation - Office Equipment | 10705021 | | 1,500,157.83 |
| Information and Communication Technology Equipment | 10705030 | 184,693.00 | |
| Accumulated Depreciation - Information and Communication Technology | 10705031 | | 138,534.96 |
| Sports Equipment | 10705130 | 3,103,460.00 | |
| Accumulated Depreciation - Sports Equipment | 10705131 | | 1,868,644.98 |
| Other Machinery and Equipment | 10705990 | 2,499,063.00 | |
| Accumulated Depreciation - Other Machinery and Equipment | 10705991 | | 2,217,516.15 |

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| Furniture and Fixtures | 10707010 | 3,955,895.45 | |
| Accumulated Depreciation - Furniture and Fixtures | 10707011 | | 1,969,357.14 |
| Construction in Progress - Buildings and Other Structures | 10710030 | 37,437,722.94 | |
| 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 | | 10,363,610.55 |
| Due to Officers and Employees | 20101020 | | 365,766.25 |
| Due to BIR | 20201010 | | 267,871.00 |
| Due to GSIS | 20201020 | | 8,771.28 |
| Due to Pag-IBIG | 20201030 | | 11,757.05 |
| Due to GOCCs | 20201060 | | 561,630.00 |
| Due to Other Funds | 20301010 | | 9,630,287.34 |
| Guaranty/Security Deposits Payable | 20401040 | | 5,183,905.87 |
| Deferred Special Education Tax | 20501020 | | 41,226,979.29 |
| Other Deferred Credits | 20501990 | | 1,508,862.14 |
| Other Payables | 29999990 | | 452,354.06 |
| Government Equity | 30101010 | | 444,157,090.76 |
| Prior Period Adjustment | 30101020 | 26,000.00 | |
| Special Education Tax | 40102050 | | 97,728,380.83 |
| Discount on Special Education Tax | 40102051 | 18,589,088.72 | |
| Tax Revenue - Fines and Penalties - Property Taxes | 40105020 | | 932,964.28 |
| Textbooks and Instructional Materials Expenses | 50203110 | 280,500.00 | |
| Water Expenses | 50204010 | 66,372.82 | |
| Electricity Expenses | 50204020 | 47,614.22 | |
| Internet Subscription Expenses | 50205030 | 712,966.02 | |
| Cable, Satellite, Telegraph and Radio Expenses | 50205040 | 72,000.00 | |
| Awards/Rewards Expenses | 50206010 | 605,000.00 | |
| Other General Services | 50212990 | 9,504,253.50 | |
| Rent Expenses | 50299050 | 25,000.00 | |
| Membership Dues and Contributions to Organizations | 50299060 | 1,054,150.00 | |
| Other Maintenance and Operating Expenses | 50299990 | 5,000.00 | |
| Depreciation - Land Improvements | 50501020 | 54,071.64 | |
| Depreciation - Infrastructure Assets | 50501030 | 1,052,300.13 | |
| Depreciation - Buildings and Other Structures | 50501040 | 4,117,818.60 | |
| Depreciation - Machinery and Equipment | 50501050 | 83,301.45 | |
| Depreciation - Furniture, Fixtures and Books | 50501070 | 26,477.82 | |
| TOTAL | | 729,881,989.49 | 729,881,989.49 |

Certified Correct by:


Ruby R. Singson
Acting - City Accountant