

**CITY OF NAGA**  
**UNADJUSTED TRIAL BALANCE**  
**As of March 31,2021**

**SPECIAL EDUCATION FUND: 200**

ACCOUNT TITLE	ACCOUNT	TRIAL BALANCE	
		DEBIT	CREDIT
Cash in Bank-Local Currency, Current Account	1-01-02-010	49,239,615.32	
Cash in Bank-Local Currency, Time Deposits	1-02-01-010	68,612,237.48	
Accounts Receivables	1-03-01-010	0.08	
Special Education Tax Receivable	1-03-01-030	343,793,110.61	
Due from National Government Agencies	1-03-03-010	2,842,333.20	
Due from Other Funds	1-03-04-050	89,267,144.34	
Advances to Special Disbursing Officer	1-03-05-030	1,035,536.26	
Advances for Officers and Employees	1-03-05-040	346,708.16	
Due from Officers and Employees	1-03-06-020	2,920.57	
Due from Non-Government Organizations/Peoples	1-03-06-030	1,113,410.89	
Other Receivables	1-03-06-990	581,270.23	
Textbooks and Instructional Materials for Distribution	1-04-02-070	293,500.00	
Other Supplies and Materials for Distribution	1-04-02-990	1,566,830.00	
Office Supplies Inventory	104-04-010	349,082.00	
Textbooks and Instructional Materials Inventory	1-04-04-100	2,759,294.85	
Other Supplies and Materials Inventory	1-04-04-990	442,302.00	
Advances to Contractors	1-05-01-010	1,422,256.20	
Land	1-07-01-010	22,504,140.00	
Other Land Improvements	1-07-02-990	8,140,491.00	
<i>Accumulated Depreciation- Other Land Improvement</i>	1-07-02-991		6,029,906.06
Road Networks	1-07-03-010	2,795,721.92	
Flood Control Systems	1-07-03-020	7,513,154.86	
<i>Accumulated Depreciation-Flood Control System</i>	1-07-03-021		1,581,741.20
Sewer System	1-07-03-030	1,590,588.75	
<i>Accumulated Depreciation-Sewer System</i>	1-07-03-031		657,443.35
Other Infrastructure Assets	1-07-03-990	34,183,850.50	
<i>Accumulated Depreciation-Other Infrastructure Assets</i>	1-07-03-991		5,791,032.64
School Buildings	1-07-04-020	129,490,438.32	
<i>Accumulated Depreciation - School Buildings</i>	1-07-04-021		26,014,448.63
Other Structures	1-07-04-990	54,765,302.99	
<i>Accumulated Depreciation - Other Structures</i>	1-07-04-991		9,268,776.89
Office Equipment	1-07-05-020	4,200,541.65	
<i>Accumulated Depreciation - Office Equipment</i>	1-07-05-021		1,646,714.51
Information and Communication Technology Equipment	1-07-05-030	10,380,195.72	
<i>Accumulated Depreciation-Information and Communication</i>	1-07-05-031		8,539,739.45
Communication Equipment	1-07-05-070	38,700.30	
<i>Accumulated Depreciation - Communication Equipment</i>	1-07-05-071		37,099.05
Medical Equipment	1-07-05-110	519,800.00	
<i>Accumulated Depreciation - Medical Equipmt.</i>	1-07-05-111		311,940.62
Sports Equipment	1-07-05-130	3,832,323.80	
<i>Accumulated Depreciation -Sports Equipment</i>	1-07-05-131		1,235,026.12
Technical and Scientific Equipments	1-07-05-140	455,034.00	
<i>Accumulated Depreciation -Technical and Scientific</i>	1-07-05-141		445,589.69
Other Machinery and Equipment	1-07-05-990	2,522,383.00	
<i>Accumulated Depreciation -Other Machinery and Equipment</i>	1-07-05-991		1,790,965.99
Motor Vehicles	1-07-06-010	75,000.00	
Furnitures and Fixtures	1-07-07-010	5,482,574.20	
<i>Accumulated Depreciation - Furniture &amp; Fixtures</i>	1-07-07-011		2,509,219.32
Books	1-07-07-020	8,295,133.35	
<i>Accumulated Depreciation - Books</i>	1-07-07-021		6,051,431.77
Construction In Progress-Bldgs & Other Structures	1-07-10-030	10,873,883.37	
Other Property, Plant and Equipment	1-07-99-990	7,700,031.55	
<i>Accumulated Depreciation - Other Property Plant and Equip</i>	1-07-99-991		3,808,324.67
Accounts Payable	2-01-01-010		12,603,279.73
Due to Officers and Employees	2-01-01-020		365,766.25
Due to BIR	2-02-01-010		970,765.13
Due to GSIS	2-02-01-020		8,771.28
Due to PAG-IBIG	2-02-01-030		851,879.12

ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT
Due to GOCCs -SSS	2-02-01-060		265,910.00
Due to Other Funds	2-03-01-010		3,220,613.19
Guaranty/Security Deposits Payable	2-04-01-040		1,001,282.67
Deferred Special Education Tax	2-05-01-020		343,793,110.61
Other Deferred Credits	2-05-01-990		1,389,735.40
Other Payables	2-99-99-990		452,354.06
Government Equity	3-01-01-010		365,475,490.53
Prior Period Adjustment	3-01-01-020	722,531.33	
Special Education Tax	4-01-02-050		76,191,982.71
Discount on Special Education Tax	4-01-02-051	936,065.19	
Fines & Penalties-Property Taxes	4-01-05-020		3,198,293.97
Interest Income	4-02-02-220		249,067.96
Salaries and Wages - Contractual	5-01-01-020	3,736,407.34	
Internet Subscription Expense	5-02-05-030	288,872.47	
Other General Services	5-02-14-990	780,700.00	
Taxes, Duties & Licences	5-02-16-010	47,284.77	
Membership Dues and Contribution to Organizations	5-02-99-060	213,900.00	
Bank Charges	5-03-01-040	5,100.00	
<b>TOTALS</b>		<b>885,757,702.57</b>	<b>885,757,702.57</b>

Certified Correct:

  
**PACIENCIA S.J. TABINAS**  
 City Accountant