



CITY GOVERNMENT OF NAGA

J. Miranda Avenue, Concepcion Pequeña, Naga City

Special Education Fund
City Government of Naga

Trial Balance

As of March 31, 2023

Account Title	Account Code	Debit	Credit
Cash in Bank - Local Currency, Current Account	10102010	50,865,128.63	
Cash in Bank - Local Currency, Time Deposits	10201010	70,096,552.51	
Accounts Receivable	10301010	1,249.18	
Special Education Tax Receivable	10301030	38,726,997.22	
Due from National Government Agencies	10303010	2,842,333.20	
Due from Other Funds	10304050	81,162,230.74	
Advances for Payroll	10305020	285,308.96	
Advances to Special Disbursing Officer	10305030	767,986.26	
Advances to Officers and Employees	10305040	346,708.16	
Due from Officers and Employees	10306020	2,920.57	
Due from Non-Government Organizations/People's Organizations	10306030	1,113,410.89	
Other Receivables	10306990	634,666.18	
Textbooks and Instructional Materials for Distribution	10402070	357,000.00	
Construction Materials for Distribution	10402080	247,325.00	
Property and Equipment for Distribution	10402090	647,597.00	
Other Supplies and Materials for Distribution	10402990	1,743,230.00	
Office Supplies Inventory	10404010	349,082.00	
Textbooks and Instructional Materials Inventory	10404100	2,186,898.90	
Construction Materials Inventory	10404130	346,285.00	
Other Supplies and Materials Inventory	10404990	1,064,532.50	
Advances to Contractors	10501010	5,190,566.80	
Discount on Advance Payments	10502010	16,047,078.71	
Land	10701010	33,504,140.00	
Other Land Improvements	10702990	8,497,413.07	
Accumulated Depreciation - Other Land Improvements	10702991		6,498,156.86
Road Networks	10703010	2,795,721.92	
Accumulated Depreciation - Road Networks	10703011		431,007.08
Flood Control Systems	10703020	9,100,130.97	
Accumulated Depreciation - Flood Control Systems	10703021		3,329,259.66
Sewer Systems	10703030	1,590,588.75	
Accumulated Depreciation - Sewer Systems	10703031		987,490.58
Power Supply Systems	10703050	170,572.63	
Accumulated Depreciation - Power Supply Systems	10703051		58,278.99
Other Infrastructure Assets	10703990	34,183,850.50	
Accumulated Depreciation - Other Infrastructure Assets	10703991		12,872,037.98
School Buildings	10704020	212,354,101.14	
Accumulated Depreciation - School Buildings	10704021		44,548,089.25
Other Structures	10704990	58,677,434.49	
Accumulated Depreciation - Other Structures	10704991		16,721,685.00
Office Equipment	10705020	3,338,322.65	
Accumulated Depreciation - Office Equipment	10705021		1,496,928.63
Information and Communication Technology Equipment	10705030	184,693.00	
Accumulated Depreciation - Information and Communication Technology Equipment	10705031		114,782.16
Sports Equipment	10705130	3,025,960.00	
Accumulated Depreciation - Sports Equipment	10705131		1,587,589.83
Other Machinery and Equipment	10705990	2,499,063.00	
Accumulated Depreciation - Other Machinery and Equipment	10705991		2,181,813.69
Furniture and Fixtures	10707010	3,955,895.45	
Accumulated Depreciation - Furniture and Fixtures	10707011		1,859,882.58
Construction in Progress - Buildings and Other Structures	10710030	14,028,068.31	
Other Property, Plant and Equipment	10799990	7,700,031.55	
Accumulated Depreciation - Other Property, Plant and Equipment	10799991		4,063,343.83
Accounts Payable	20101010		11,082,104.18
Due to Officers and Employees	20101020		365,766.25
Due to BIR	20201010		490,073.07
Due to GSIS	20201020		8,771.28
Due to Pag-IBIG	20201030		427,575.02
Due to GOCCs	20201060		604,340.00
Due to Other Funds	20301010		5,589,512.97
Guaranty/Security Deposits Payable	20401040		590,028.37
Deferred Special Education Tax	20501020		38,726,997.22



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Special Education Fund City Government of Naga

Trial Balance

As of March 31, 2023

Account Title	Account Code	Debit	Credit
Other Deferred Credits	20501990		18,151,280.82
Other Payables	29999990		452,354.06
Government Equity	30101010		428,095,622.18
Prior Period Adjustment	30101020	2,262,796.25	
Special Education Tax	40102050		99,874,605.95
Discount on Special Education Tax	40102051	17,926,909.59	
Tax Revenue - Fines and Penalties - Property Taxes	40105020		2,698,424.03
Interest Income	40202220		244,199.80
Water Expenses	50204010	24,552.34	
Electricity Expenses	50204020	32,371.23	
Internet Subscription Expenses	50205030	1,628,450.94	
Other General Services	50212990	6,688,762.63	
Taxes, Duties and Licenses	50216010	48,839.96	
Bank Charges	50301040	5,100.00	
Depreciation - Land Improvements	50501020	52,193.28	
Depreciation - Infrastructure Assets	50501030	1,052,300.13	
Depreciation - Buildings and Other Structures	50501040	3,634,817.45	
Depreciation - Machinery and Equipment	50501050	102,209.40	
Depreciation - Furniture, Fixtures and Books	50501070	29,150.28	
Depreciation - Other Property, Plant and Equipment	50501990	32,472.00	
TOTAL		704,152,001.32	704,152,001.32

Certified Correct :

RUBY SINGSON
Acting City Accountant
Accounting Office