

CITY GOVERNMENT OF NAGA

J. Miranda Avenue, Concepcion Pequeña, Naga City

Special Education Fund

City Government of Naga

Trial Balance

As of March 31, 2025

Account Title	Account Code	Debit	Credit
Cash in Bank - Local Currency, Current Account	10102010	40,287,970.69	
Accounts Receivable	10301010	4,014.19	
Special Education Tax Receivable	10301030	33,553,295.53	
Due from National Government Agencies	10303010	2,842,333.20	
Due from Other Funds	10304050	102,313,094.50	
Advances to Special Disbursing Officer	10305030	3,317,133.54	
Advances to Officers and Employees	10305040	332,308.16	
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	
Property and Equipment for Distribution	10402090	441,570.14	
Other Supplies and Materials for Distribution	10402990	860,000.00	
Office Supplies Inventory	10404010	16,725.00	
Textbooks and Instructional Materials Inventory	10404100	352,000.00	
Advances to Contractors	10501010	564,493.50	
Discount on Advance Payments	10502010	19,050,390.77	
Land	10701010	45,642,150.00	
Other Land Improvements	10702990	12,586,763.57	
Accumulated Depreciation - Other Land Improvements	10702991		7,036,401.30
Road Networks	10703010	5,045,579.32	
Accumulated Depreciation - Road Networks	10703011		758,725.14
Flood Control Systems	10703020	9,100,130.97	
Accumulated Depreciation - Flood Control Systems	10703021		4,967,283.18
Sewer Systems	10703030	1,590,588.75	
Accumulated Depreciation - Sewer Systems	10703031		1,273,796.66
Power Supply Systems	10703050	773,672.63	
Accumulated Depreciation - Power Supply Systems	10703051		144,563.08
Other Infrastructure Assets	10703990	34,183,850.50	
Accumulated Depreciation - Other Infrastructure Assets	10703991		19,025,131.10
Buildings	10704010	4,571,842.31	
Accumulated Depreciation - Buildings	10704011		197,119.46
School Buildings	10704020	334,288,745.77	
Accumulated Depreciation - School Buildings	10704021		67,471,570.90
Other Structures	10704990	70,448,423.30	
Accumulated Depreciation - Other Structures	10704991		26,481,868.58
Office Equipment	10705020	3,338,322.65	
Accumulated Depreciation - Office Equipment	10705021		1,502,130.18
Information and Communication Technology Equipment	10705030	184,693.00	
Accumulated Depreciation - Information and Communication Technology	10705031		162,287.76
Sports Equipment	10705130	3,103,460.00	
Accumulated Depreciation - Sports Equipment	10705131		2,117,576.88
Other Machinery and Equipment	10705990	2,499,063.00	
Accumulated Depreciation - Other Machinery and Equipment	10705991		2,221,806.99
Furniture and Fixtures	10707010	3,955,895.45	
Accumulated Depreciation - Furniture and Fixtures	10707011		2,064,403.38
Construction in Progress - Infrastructure Assets	10710020	4,050,163.86	
Construction in Progress - Buildings and Other Structures	10710030	18,108,056.19	
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		14,105,851.64
Due to Officers and Employees	20101020		365,766.25
Due to GSIS	20201020		8,771.28
Due to Pag-IBIG	20201030		246,016.45
Due to GOCCs	20201060		309,170.00
Due to Other Funds	20301010		13,421,265.76
Guaranty/Security Deposits Payable	20401040		2,615,104.71
Deferred Special Education Tax	20501020		33,553,295.53
Other Deferred Credits	20501990		95,903,758.98
Other Payables	29999990		452,354.06
Government Equity	30101010		467,155,521.52
Prior Period Adjustment	30101020	1,078,556.61	
Special Education Tax	40102050		36,345,880.96
Discount on Special Education Tax	40102051	19,726,904.79	
Tax Revenue - Fines and Penalties - Property Taxes	40105020		882,768.40
Interest Income	40202220		10,720.73
Training Expenses	50202010	123,000.00	
Water Expenses	50204010	44,184.52	
Electricity Expenses	50204020	53,799.10	
Internet Subscription Expenses	50205030	383,042.43	
Other General Services	50212990	9,413,892.00	
Subsidy to NGAs	50214020	5,100.00	
Taxes, Duties and Licenses	50216010	2,144.15	
Other Maintenance and Operating Expenses	50299990	20,000.00	
Depreciation - Land Improvements	50501020	98,198.49	
Depreciation - Infrastructure Assets	50501030	1,072,215.72	
Depreciation - Buildings and Other Structures	50501040	4,372,585.38	
Depreciation - Machinery and Equipment	50501050	46,459.26	
Depreciation - Furniture, Fixtures and Books	50501070	23,761.56	
TOTAL		803,875,078.69	803,875,078.69

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Certified Correct :


RUBY SINGSON
 City Accountant