

CITY OF NAGA
Trial Balance
As of March 31, 2013

Account Title	Account Code	Debit	Credit
Cash in Vault	101	2,700,433.41	
Cash - Disbursing Officers	103	11,688,127.18	
Petty Cash Fund	104	160,000.00	
Cash in Bank - Local Currency, Current Account	111	117,360,985.71	
Cash in Bank - Local Currency, Savings Account	112	416,795,274.58	
Accounts Receivable	121	73,547.86	
Due from Officers and Employees	123	2,534,325.92	
Loans Receivable - Others	126	55,276,651.46	
Real Property Tax Receivable	127	132,249,384.62	
Due from NGAs	136	1,127,188.63	
Due from GOCCs	137	1,117,945.62	
Due from LGUs	138	5,463,935.63	
Due from NGOs/POs	139	2,452,592.56	
Due from Other Funds	144	5,069,317.36	
Receivables - Disallowances/Charges	146	1,748,019.81	
Other Receivables	149	7,080,793.97	
Office Supplies Inventory	155	453,567.30	
Accountable Forms Inventory	156	47,733.20	
Animal/Zoological Supplies Inventory	157	80,000.00	
Food Supplies Inventory	158	8,846,355.00	
Drugs and Medicines Inventory	159	1,846,182.30	
Medical, Dental and Laboratory Supplies Inventory	160	165,967.00	
Gasoline, Oil and Lubricants Inventory	161	783.55	
Agricultural Supplies Inventory	162	2,069,676.40	
Other Supplies Inventory	165	9,350,348.93	
Spare Parts Inventory	167	3,200.00	
Construction Materials Inventory	168	1,585,266.30	
Other Agricultural, Fishery and Forestry Products Inventory	176	89,400.00	
Prepaid Insurance	178	1,636,995.19	
Advances to Contractors	181	3,946,650.53	
Other Prepaid Expenses	185	664,014.44	
Guaranty Deposits	186	466,266.71	
Land	201	164,752,973.39	
Land Improvements	202	387,701,585.72	
Accumulated Depreciation - Land Improvements	302		7,864,236.40
Electrification, Power and Energy Structures	205	9,658,643.72	
Accumulated Depreciation - Electrification, Power and	305		1,642,672.91
Office Buildings	211	94,826,474.85	
Accumulated Depreciation - Office Buildings	311		37,541,565.94
School Buildings	212	34,394,048.06	
Accumulated Depreciation - School Buildings	312		8,267,853.61
Hospitals and Health Centers	213	6,396,141.21	
Accumulated Depreciation - Hospitals and Health Centers	313		1,031,036.86
Markets and Slaughterhouses	214	113,616,952.77	
Accumulated Depreciation - Markets and Slaughterhouses	314		17,328,955.18
Other Structures	215	287,776,824.91	
Accumulated Depreciation - Other Structures	315		62,155,565.04
Office Equipment	221	26,099,468.22	
Accumulated Depreciation - Office Equipment	321		21,616,120.50
Furniture and Fixtures	222	4,174,353.50	
Accumulated Depreciation - Furniture and Fixtures	322		1,383,622.18
IT Equipment and Software	223	15,559,701.34	
Accumulated Depreciation - IT Equipment	323		7,101,690.72


Account Title	Account Code	Debit	Credit
Library Books	224	581,877.40	
Accumulated Depreciation - Library Books	324		501,494.55
Machineries	226	1,660,443.12	
Accumulated Depreciation - Machineries	326		755,461.61
Agricultural, Fishery and Forestry Equipment	227	1,865,040.00	
Accumulated Depreciation - Agricultural, Fishery and F	327		84,987.52
Communication Equipment	229	4,725,356.92	
Accumulated Depreciation - Communication Equipmen	329		3,422,032.46
Construction and Heavy Equipment	230	23,389,842.51	
Accumulated Depreciation - Construction and Heavy E	330		12,183,291.37
Disaster Response and Rescue Equipment	231	1,355,587.00	
Accumulated Depreciation - Disaster Response and R	331		842,360.47
Hospital Equipment	232	1,420,798.85	
Accumulated Depreciation - Hospital Equipment	332		520,835.64
Medical, Dental and Laboratory Equipment	233	714,842.90	
Accumulated Depreciation - Medical, Dental and Labo	333		203,303.26
Military and Police Equipment	234	5,913,009.45	
Accumulated Depreciation - Military and Police Equipm	334		1,211,465.02
Sports Equipment	235	92,350.00	
Accumulated Depreciation - Sports Equipment	335		23,472.75
Technical and Scientific Equipment	236	4,896,359.84	
Accumulated Depreciation - Technical and Scientific E	336		4,267,326.49
Other Machineries and Equipment	240	10,645,506.47	
Accumulated Depreciation - Other Machineries and Ec	340		5,365,991.89
Motor Vehicles	241	31,307,014.22	
Accumulated Depreciation - Motor Vehicles	341		19,293,925.03
Watercrafts	244	2,189,099.07	
Accumulated Depreciation - Watercrafts	344		1,970,189.20
Other Transportation Equipment	248	9,906,000.00	
Accumulated Depreciation - Other Transportation Equi	348		1,461,568.92
Other Property, Plant and Equipment	250	32,878,254.37	
Accumulated Depreciation - Other Property, Plant and	350		18,117,951.62
Roads, Highways and Bridges	251	467,319.00	
Parks, Plazas and Monuments	252	171,335.00	
Flood Controls	256	4,826,583.72	
Other Public Infrastructures	260	332,610.00	
Construction in Progress - Agency Assets	264	258,686,417.50	
Construction in Progress - Roads, Highways and Bridges	266	6,665,673.36	
Construction in Progress - Irrigation, Canals and Laterals	270	1,122,375.56	
Construction in Progress - Flood Controls	271	4,255,655.36	
Construction in Progress - Waterways, Aqueducts, Seaw	272	350,005.02	
Construction in Progress - Other Public Infrastructures	273	6,739,526.11	
Work/Other Animals	281	78,200.00	
Breeding Stocks	282	14,000.00	
Arts, Archeological Specimen and Other Exhibits	283	632,354.36	
Other Assets	290	91,617.60	
Accounts Payable	401		74,472,263.36
Due to Officers and Employees	403		1,719,867.93
Due to BIR	412		2,329,168.03
Due to GSIS	413		6,435,843.12
Due to PAG-IBIG	414		128,348.26
Due to PHILHEALTH	415		293,911.50
Due to Other NGAs	416		382,633.78
Due to Other GOCCs	417		40,130.32
Due to LGUs	418		21,563,090.26
Due to Other Funds	424		97,267,584.59

Account Title	Account Code	Debit	Credit
Guaranty Deposits Payable	426		16,844,529.16
Performance/Bidders/Bail Bonds Payable	427		1,416,205.93
Tax Refunds Payable	429		11,543.28
Other Payables	439		24,469,645.63
Loans Payable - Domestic	444		175,173,649.85
Deferred Real Property Tax Income	451		97,935,582.53
Other Deferred Credits	455		74,743,533.54
Government Equity	501		1,395,127,736.50
Amusement Tax	581		983,354.02
Business Tax	582		67,668,667.19
Community Tax	583		4,064,072.80
Franchise Tax	584		619,028.65
Occupation Tax	585		344,959.50
Printing and Publication Tax	586		115,728.75
Property Transfer Tax	587		3,235,192.17
Real Property Tax	588		44,819,109.07
Tax on Delivery Trucks and Vans	592		604,249.58
Tax on Sand, Gravel and Other Quarry Products	593		750.00
Fines and Penalties - Local Taxes	599		2,660,089.73
Fees on Weights and Measures	601		20,420.00
Permit Fees	605		5,133,445.79
Registration Fees	606		697,186.50
Other Permits and Licenses	608		282,214.10
Clearance and Certification Fees	613		1,486,653.39
Garbage Fees	616		801,625.00
Inspection Fees	617		4,394,317.13
Library Fees	618		4,210.00
Medical, Dental and Laboratory Fees	619		1,286,935.00
Processing Fees	621		43,600.00
Other Service Income	628		67,410.00
Fines and Penalties - Service Income	629		645,492.47
Hospital Fees	631		833,584.20
Income from Cemetery Operations	633		62,050.00
Income from Markets	636		9,114,593.44
Income from Slaughterhouses	637		1,929,283.78
Rent Income	642		4,732,273.11
Tuition Fees	644		393,050.00
Other Business Income	648		232,880.00
Fines and Penalties - Business Income	649		284,937.74
Income from Grants and Donations	662		246,749.15
Interest Income	664		2,959,952.42
Internal Revenue Allotment	665		81,377,229.00
Miscellaneous Income	678		911.53
Other Fines and Penalties	679		8,500.00
Prior Year's Adjustment	684		724,988.27
Salaries and Wages - Regular	701	27,723,277.10	
Salaries and Wages - Casual	705	10,093,974.37	
Personnel Economic Relief Allowance (PERA)	711	5,294,887.23	
Representation Allowance (RA)	713	926,606.25	
Transportation Allowance (TA)	714	872,456.25	
Clothing/Uniform Allowance	715	4,530,000.00	
Productivity Incentive Allowance	717	1,492,000.00	
Hazard Pay	721	92,746.82	
Longevity Pay	722	200,384.97	
Overtime and Night Pay	723	317,368.74	
Life and Retirement Insurance Contributions	731	4,536,591.81	

Account Title	Account Code	Debit	Credit
PAG-IBIG Contributions	732	273,300.00	
PHILHEALTH Contributions	733	428,062.50	
ECC Contributions	734	253,392.08	
Terminal Leave Benefits	742	539,740.24	
Health Workers Benefits	743	464,128.98	
Other Personnel Benefits	749	3,299,456.62	
Traveling Expenses - Local	751	364,958.64	
Training Expenses	753	637,950.00	
Scholarship Expenses	754	2,246,195.88	
Office Supplies Expenses	755	234,530.36	
Accountable Forms Expenses	756	92,605.90	
Animal/Zoological Supplies Expenses	757	47,271.00	
Food Supplies Expenses	758	98,257.43	
Drugs and Medicines Expenses	759	754,780.37	
Medical, Dental and Laboratory Supplies Expenses	760	58,016.00	
Gasoline, Oil and Lubricants Expenses	761	3,051,657.00	
Agricultural Supplies Expenses	762	955.00	
Textbooks and Instructional Materials Expenses	763	183,200.00	
Other Supplies Expenses	765	1,240,106.03	
Water Expenses	766	1,144,606.63	
Electricity Expenses	767	9,849,893.28	
Cooking Gas Expenses	768	9,928.72	
Postage and Deliveries	771	2,695.00	
Telephone Expenses - Landline	772	212,920.67	
Telephone Expenses - Mobile	773	137,564.17	
Internet Expenses	774	37,553.58	
Membership Dues and Contributions to Organizations	778	2,500.00	
Advertising Expenses	780	72,000.00	
Printing and Binding Expenses	781	186,000.00	
Rent Expenses	782	503,600.00	
Representation Expenses	783	16,500.00	
Consultancy Services	793	242,500.96	
Environment/Sanitary Services	794	3,247,908.98	
General Services	795	3,466,986.78	
Repairs and Maintenance - Electrification, Power and En	805	546,500.00	
Repairs and Maintenance - Office Buildings	811	60,188.00	
Repairs and Maintenance - Markets and Slaughterhouse	814	14,040.00	
Repairs and Maintenance - Other Structures	815	70,300.00	
Repairs and Maintenance - Office Equipment	821	1,500.00	
Repairs and Maintenance - IT Equipment and Software	823	9,327.00	
Repairs and Maintenance - Machineries	826	17,253.00	
Repairs and Maintenance - Hospital Equipment	832	4,640.00	
Repairs and Maintenance - Sports Equipment	835	380.00	
Repairs and Maintenance - Motor Vehicles	841	404,813.50	
Repairs and Maintenance - Roads, Highways and Bridge	851	127,126.25	
Repairs and Maintenance - Irrigation, Canals and Latera	855	23,130.00	
Repairs and Maintenance - Other Public Infrastructures	860	372,806.50	
Subsidy to Local Government Units	874	2,090,025.00	
Subsidy to NGOs/POs	876	56,330.00	
Donations	878	4,639,992.98	
Taxes, Duties and Licenses	891	521,855.44	
Fidelity Bond Premiums	892	17,550.00	
Insurance Expenses	893	214,629.56	
Discount on Real Property Taxes	954	7,986,588.98	
Other Maintenance and Operating Expenses	969	2,160,554.90	
Bank Charges	971	33,815.17	

Account Title	Account Code	Debit	Credit
Documentary Stamps Expenses	974	52,841.63	
Interest Expenses	975	3,402,580.37	
Total		2,469,393,938.19	2,469,393,938.19

Certified Correct:


PACIENCIA S.J. TABINAS
 City Accountant