

CITY OF NAGA
General Fund Trial Balance
As of March 31, 2014

Jelly

Account Title	Account Code	Debit	Credit
Cash in Vault	101	5,000,151.15	
Cash - Disbursing Officers	103	11,574,721.13	
Petty Cash Fund	104	130,000.00	
Cash in Bank - Local Currency, Current Account	111	86,779,497.85	
Cash in Bank - Local Currency, Savings Account	112	483,230,626.94	
Accounts Receivable	121	78,851.76	
Due from Officers and Employees	123	2,465,627.34	
Loans Receivable - Others	126	55,847,245.61	
Real Property Tax Receivable	127	143,292,168.37	
Due from NGAs	136	1,127,188.63	
Due from GOCCs	137	200.00	
Due from LGUs	138	6,501,270.12	
Due from NGOs/POs	139	3,209,274.23	
Due from Other Funds	144	3,698,147.54	
Receivables - Disallowances/Charges	146	1,748,019.81	
Other Receivables	149	7,354,732.06	
Office Supplies Inventory	155	514,287.29	
Accountable Forms Inventory	156	1,467,865.76	
Animal/Zoological Supplies Inventory	157	80,000.00	
Food Supplies Inventory	158	18,359,159.97	
Drugs and Medicines Inventory	159	1,832,116.23	
Medical, Dental and Laboratory Supplies Inventory	160	165,967.00	
Gasoline, Oil and Lubricants Inventory	161	783.55	
Agricultural Supplies Inventory	162	2,726,126.40	
Other Supplies Inventory	165	11,132,501.04	
Spare Parts Inventory	167	101,925.00	
Construction Materials Inventory	168	1,940,890.05	
Other Agricultural, Fishery and Forestry Products Invent	176	89,400.00	
Prepaid Insurance	178	1,645,908.52	
Advances to Contractors	181	3,896,650.53	
Other Prepaid Expenses	185	669,513.44	
Guaranty Deposits	186	466,266.71	
Other Current Assets	189	500,000.00	
Land	201	169,925,573.39	
Land Improvements	202	385,192,098.28	
Accumulated Depreciation - Land Improvements	302		4,527,155.90
Electrification, Power and Energy Structures	205	9,658,643.72	
Accumulated Depreciation - Electrification, Power and	305		2,537,761.04
Office Buildings	211	105,472,425.59	
Accumulated Depreciation - Office Buildings	311		42,837,494.22
School Buildings	212	35,593,185.07	
Accumulated Depreciation - School Buildings	312		9,297,029.54
Hospitals and Health Centers	213	6,396,141.21	
Accumulated Depreciation - Hospitals and Health Cen	313		1,185,245.08
Markets and Slaughterhouses	214	113,616,952.77	
Accumulated Depreciation - Markets and Slaughterhous	314		21,455,460.52
Other Structures	215	297,056,395.20	
Accumulated Depreciation - Other Structures	315		78,065,052.61
Office Equipment	221	28,019,786.72	
Accumulated Depreciation - Office Equipment	321		22,071,354.81
Furniture and Fixtures	222	4,995,494.21	
Accumulated Depreciation - Furniture and Fixtures	322		1,462,261.49

Account Title	Account Code	Debit	Credit
IT Equipment and Software	223	17,304,635.76	
Accumulated Depreciation - IT Equipment	323		7,696,993.03
Library Books	224	507,468.12	
Accumulated Depreciation - Library Books	324		388,940.38
Machineries	226	2,338,469.12	
Accumulated Depreciation - Machineries	326		891,667.85
Agricultural, Fishery and Forestry Equipment	227	1,865,040.00	
Accumulated Depreciation - Agricultural, Fishery and F	327		165,181.12
Communication Equipment	229	4,932,156.92	
Accumulated Depreciation - Communication Equipmer	329		3,332,741.42
Construction and Heavy Equipment	230	23,389,842.51	
Accumulated Depreciation - Construction and Heavy E	330		13,354,865.28
Disaster Response and Rescue Equipment	231	1,582,475.00	
Accumulated Depreciation - Disaster Response and R	331		934,527.07
Hospital Equipment	232	1,633,242.35	
Accumulated Depreciation - Hospital Equipment	332		648,004.67
Medical, Dental and Laboratory Equipment	233	718,342.90	
Accumulated Depreciation - Medical, Dental and Labo	333		272,664.43
Military and Police Equipment	234	5,913,009.45	
Accumulated Depreciation - Military and Police Equipm	334		1,741,644.85
Sports Equipment	235	92,350.00	
Accumulated Depreciation - Sports Equipment	335		31,784.25
Technical and Scientific Equipment	236	4,901,659.84	
Accumulated Depreciation - Technical and Scientific E	336		4,611,825.28
Other Machineries and Equipment	240	11,484,356.47	
Accumulated Depreciation - Other Machineries and Ec	340		6,044,601.30
Motor Vehicles	241	32,979,314.22	
Accumulated Depreciation - Motor Vehicles	341		20,671,645.42
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		2,771,056.06
Other Property, Plant and Equipment	250	35,060,617.59	
Accumulated Depreciation - Other Property, Plant and	350		20,744,518.88
Flood Controls	256	7,854,926.62	
Other Public Infrastructures	260	629,495.00	
Construction in Progress - Agency Assets	264	263,932,309.66	
Construction in Progress - Roads, Highways and Bridge	266	6,665,673.36	
Construction in Progress - Irrigation, Canals and Lateral	270	1,122,375.56	
Construction in Progress - Flood Controls	271	4,255,653.36	
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	1,299,448.17	
Accounts Payable	401		73,319,756.04
Due to Officers and Employees	403		1,630,146.79
Due to BIR	412		2,736,062.03
Due to GSIS	413		6,742,965.64
Due to PAG-IBIG	414		78,359.23
Due to PHILHEALTH	415		16,965.62
Due to Other NGAs	416		396,520.18
Due to Other GOCCs	417		40,863.51
Due to LGUs	418		24,058,762.38

Account Title	Account Code	Debit	Credit
Due to Other Funds	424		88,000,008.03
Guaranty Deposits Payable	426		17,232,489.96
Performance/Bidders/Bail Bonds Payable	427		1,416,205.93
Tax Refunds Payable	429		11,543.28
Other Payables	439		12,333,564.06
Loans Payable - Domestic	444		161,779,969.77
Deferred Real Property Tax Income	451		108,919,215.21
Other Deferred Credits	455		72,278,524.12
Government Equity	501		1,461,109,832.70
Amusement Tax	581		690,001.16
Business Tax	582		75,737,964.23
Community Tax	583		4,452,364.40
Franchise Tax	584		708,977.62
Occupation Tax	585		300,562.50
Printing and Publication Tax	586		133,838.81
Property Transfer Tax	587		3,318,510.87
Real Property Tax	588		48,588,475.27
Tax on Delivery Trucks and Vans	592		747,450.00
Tax on Sand, Gravel and Other Quarry Products	593		30,000.00
Fines and Penalties - Local Taxes	599		1,741,158.17
Fees on Weights and Measures	601		62,455.00
Permit Fees	605		6,833,741.67
Registration Fees	606		1,236,729.00
Other Permits and Licenses	608		718,017.00
Clearance and Certification Fees	613		4,449,943.90
Garbage Fees	616		1,351,642.50
Inspection Fees	617		5,018,026.16
Library Fees	618		1,940.00
Medical, Dental and Laboratory Fees	619		29,576.90
Processing Fees	621		45,700.00
Other Service Income	628		485,974.66
Fines and Penalties - Service Income	629		442,157.32
Hospital Fees	631		1,556,846.70
Income from Cemetery Operations	633		97,450.00
Income from Markets	636		10,348,037.14
Income from Slaughterhouses	637		3,886,613.46
Printing and Publication Income	641		10,000.00
Rent Income	642		9,194,392.78
Tuition Fees	644		351,550.00
Other Business Income	648		304,314.13
Fines and Penalties - Business Income	649		29,041.13
Income from Grants and Donations	662		538,440.00
Interest Income	664		1,661,028.96
Internal Revenue Allotment	665		91,323,639.00
Share from PAGCOR/PCSO	670		901,571.87
Miscellaneous Income	678		796,967.90
Prior Year's Adjustment	684	925,009.33	
Salaries and Wages - Regular	701	26,957,452.78	
Salaries and Wages - Casual	705	8,829,624.18	
Personnel Economic Relief Allowance (PERA)	711	4,929,462.51	
Representation Allowance (RA)	713	927,767.85	
Transportation Allowance (TA)	714	899,267.85	
Clothing/Uniform Allowance	715	4,500,000.00	
Productivity Incentive Allowance	717	1,738,000.00	
Hazard Pay	721	94,466.51	

Account Title	Account Code	Debit	Credit
Longevity Pay	722	205,000.00	
Overtime and Night Pay	723	210,051.04	
Life and Retirement Insurance Contributions	731	4,499,489.85	
PAG-IBIG Contributions	732	272,500.00	
PHILHEALTH Contributions	733	425,773.00	
ECC Contributions	734	252,064.96	
Terminal Leave Benefits	742	2,377,332.90	
Health Workers Benefits	743	477,169.32	
Other Personnel Benefits	749	3,396,473.50	
Traveling Expenses - Local	751	273,303.11	
Training Expenses	753	441,110.00	
Office Supplies Expenses	755	183,686.99	
Accountable Forms Expenses	756	170,878.96	
Food Supplies Expenses	758	539,082.17	
Drugs and Medicines Expenses	759	32,091.90	
Medical, Dental and Laboratory Supplies Expenses	760	26,618.98	
Gasoline, Oil and Lubricants Expenses	761	3,419,868.42	
Agricultural Supplies Expenses	762	3,070.00	
Textbooks and Instructional Materials Expenses	763	1,043.00	
Other Supplies Expenses	765	431,238.42	
Water Expenses	766	1,319,170.19	
Electricity Expenses	767	15,674,450.62	
Cooking Gas Expenses	768	8,797.00	
Postage and Deliveries	771	3,911.00	
Telephone Expenses - Landline	772	207,558.64	
Telephone Expenses - Mobile	773	202,822.17	
Internet Expenses	774	83,380.90	
Membership Dues and Contributions to Organizations	778	51,824.42	
Advertising Expenses	780	53,000.00	
Printing and Binding Expenses	781	13,090.00	
Rent Expenses	782	246,050.00	
Representation Expenses	783	12,355.00	
Consultancy Services	793	43,130.00	
Environment/Sanitary Services	794	3,114,887.22	
General Services	795	4,746,205.73	
Janitorial Services	796	10,500.00	
Security Services	797	36,400.00	
Repairs and Maintenance - Electrification, Power and Er	805	696,885.00	
Repairs and Maintenance - Office Buildings	811	2,440.00	
Repairs and Maintenance - Office Equipment	821	1,098.00	
Repairs and Maintenance - IT Equipment and Software	823	9,375.00	
Repairs and Maintenance - Machineries	826	3,500.00	
Repairs and Maintenance - Agricultural, Fishery and For	827	7,610.00	
Repairs and Maintenance - Construction and Heavy Eq	830	58,105.26	
Repairs and Maintenance - Hospital Equipment	832	2,390.00	
Repairs and Maintenance - Sports Equipment	835	260,800.00	
Repairs and Maintenance - Motor Vehicles	841	194,585.85	
Repairs and Maintenance - Other Public Infrastructures	860	349,076.40	
Subsidy to Local Government Units	874	2,612,980.00	
Donations	878	5,532,771.82	
Taxes, Duties and Licenses	891	284,125.55	
Fidelity Bond Premiums	892	29,775.00	
Insurance Expenses	893	141,233.44	
Discount on Real Property Taxes	954	7,450,923.18	
Other Maintenance and Operating Expenses	969	1,896,719.98	

Account Title	Account Code	Debit	Credit
Bank Charges	971	25,361.37	
Documentary Stamps Expenses	974	122,268.59	
Interest Expenses	975	3,062,224.65	
Other Financial Charges	979	2,014.15	
Total		2,579,938,520.39	2,579,938,520.39

Certified Correct:


PACIENCIA S.J. TABINAS
 City Accountant *pu*