

CITY OF NAGA

Post-Closing Trial Balance

As of March 31, 2016

Account Title	Account Code	GENERAL	
		Debit	Credit
Cash Local Treasury	10101-010	4,420,713.29	
Petty Cash	10101-020	448,742.00	
Cash in Bank - Local Currency, Current Account	10102-010	207,390,530.94	
Cash in Bank - Local Currency, Savings Account	10102-020	637,355,114.98	
Guaranty Deposits	10205-020	909,407.95	
Accounts Receivable	10301-010	79,301.08	
Real Property Tax Receivable	10301-020	105,799,057.74	
Loans Receivable - Others	10301-990	62,759,253.39	
Due from National Government Agencies	10303-010	961,870.74	
Due from Government-Owned and/or Controlled Corporat	10303-020	200.00	
Due from Local Government Units	10303-030	6,062,386.43	
Due from Other Funds	10304-050	1,794,209.37	
Advances for Payroll	10305-020	194,546.60	
Advances to Special Disbursing Officer	10305-030	12,992,564.89	
Advances for Officers and Employees	10305-040	2,709,671.47	
Receivables - Disallowances/Charges	10306-010	1,748,019.81	
Due from Officers and Employees	10306-020	119,404.48	
Due from Non-Government Organizations/People's Organ	10306-030	2,777,074.23	
Other Receivables	10306-990	3,232,326.40	
Food Supplies for Distribution	10402-010	22,967,829.53	
Welfare Goods for Distribution	10402-020	625,000.00	
Agricultural Produce for Distribution	10402-060	89,400.00	
Office Supplies Inventory	10404-010	1,008,416.39	
Accountable Forms, Plates and Stickers	10404-020	1,244,903.10	
Non-Accountable Forms Inventory	10404-030	80,000.00	
Food Supplies Inventory	10404-050	6,347,800.00	
Drugs and Medicines Inventory	10404-060	8,550,104.15	
Medical, Dental and Laboratory Supplies Inventory	10404-070	1,569,446.27	
Fuel, Oil and Lubricants Inventory	10404-080	783.55	
Agricultural and Marine Supplies Inventory	10404-090	6,002,909.60	
Textbooks and Instructional Materials Inventory	10404-100	240,000.00	
Construction Materials Inventory	10404-130	2,859,670.39	
Other Supplies and Materials Inventory	10404-990	17,586,571.87	
Advances to Contractors	10501-010	4,711,489.36	
Prepaid Insurance	10501-050	1,680,836.16	
Other Prepayments	10501-990	669,513.44	
Land	10701-010	184,996,699.79	
Other Land Improvements	10702-990	387,959,028.53	
Accumulated Depreciation - Other Land Improvements	10702-991	-	5,351,752.12
Road Networks	10703-010	5,400,548.73	
Flood Control Systems	10703-020	994,614.54	
Power Supply Systems	10703-050	1,120,000.00	
Buildings	10704-010	119,645,014.52	
Accumulated Depreciation - Buildings	10704-011	-	55,816,956.66
School Buildings	10704-020	37,881,302.66	
Accumulated Depreciation - School Buildings	10704-021	-	11,631,652.34
Hospitals and Health Centers	10704-030	6,396,141.21	
Accumulated Depreciation - Hospitals and Health Centers	10704-031	-	1,508,018.89
Markets	10704-040	109,509,354.84	
Accumulated Depreciation - Markets	10704-041	-	28,573,015.79
Slaughterhouses	10704-050	6,651,711.80	
Accumulated Depreciation - Slaughterhouses	10704-051	-	1,735,554.62

Account Title	Account Code	GENERAL	
		Debit	Credit
Other Structures	10704-990	308,661,948.64	-
Accumulated Depreciation - Other Structures	10704-991	-	114,869,849.90
Machinery	10705-010	2,362,811.12	-
Accumulated Depreciation - Machinery	10705-011	-	1,304,464.57
Office Equipment	10705-020	34,994,368.50	-
Accumulated Depreciation - Office Equipment	10705-021	-	24,455,832.74
Information and Communication Technology Equipment	10705-030	23,943,293.13	-
Accumulated Depreciation - Information and Communicati	10705-031	-	12,164,982.18
Agricultural and Forestry Equipment	10705-040	2,250,540.00	-
Accumulated Depreciation - Agricultural and Forestry Equ	10705-041	-	394,244.14
Communication Equipment	10705-070	5,444,554.62	-
Accumulated Depreciation - Communication Equipment	10705-071	-	3,697,345.24
Construction and Heavy Equipment	10705-080	35,414,842.51	-
Accumulated Depreciation - Construction and Heavy Equi	10705-081	-	18,873,784.30
Disaster Response and Rescue Equipment	10705-090	3,984,086.00	-
Accumulated Depreciation - Disaster Response and Resc	10705-091	-	1,560,454.31
Military, Police and Security Equipment	10705-100	5,913,009.45	-
Accumulated Depreciation - Military, Police and Security E	10705-101	-	2,938,093.69
Medical Equipment	10705-110	5,075,908.21	-
Accumulated Depreciation - Medical Equipment	10705-111	-	1,504,539.54
Sports Equipment	10705-130	92,350.00	-
Accumulated Depreciation - Sports Equipment	10705-131	-	49,285.00
Technical and Scientific Equipment	10705-140	4,973,475.84	-
Accumulated Depreciation - Technical and Scientific Equi	10705-141	-	3,152,955.89
Other Machinery and Equipment	10705-990	23,254,278.24	-
Accumulated Depreciation - Other Machinery and Equipm	10705-991	-	8,790,560.66
Motor Vehicles	10706-010	41,918,754.22	-
Accumulated Depreciation - Motor Vehicles	10706-011	-	24,022,585.24
Watercrafts	10706-040	2,189,099.07	-
Accumulated Depreciation - Watercrafts	10706-041	-	1,970,189.20
Other Transportation Equipment	10706-990	13,466,305.00	-
Accumulated Depreciation - Other Transportation Equipm	10706-991	-	6,501,058.39
Furniture and Fixtures	10707-010	8,036,948.71	-
Accumulated Depreciation - Furniture and Fixtures	10707-011	-	2,533,381.04
Books	10707-020	1,077,687.10	-
Accumulated Depreciation - Books	10707-021	-	555,177.83
Construction in Progress - Land Improvements	10710-010	95,485,551.84	-
Construction in Progress - Infrastructure Assets	10710-020	29,601,029.86	-
Construction in Progress - Buildings and Other Structures	10710-030	190,206,731.93	-
Work/Zoo Animals	10799-010	78,200.00	-
Other Property, Plant and Equipment	10799-990	39,987,281.02	-
Accumulated Depreciation - Other Property, Plant and Equ	10799-991	-	23,626,748.02
Breeding Stocks	10801-010	14,000.00	-
Accounts Payable	20101-010	-	17,531,768.51
Due to Officers and Employees	20101-020	-	851,919.56
Loans Payable - Domestic	20102-040	-	126,191,159.53
Due to BIR	20201-010	-	2,436,260.58
Due to GSIS	20201-020	-	7,317,718.20
Due to Pag-IBIG	20201-030	-	1,272,566.18
Due to PhilHealth	20201-040	-	425,274.62
Due to NGAs	20201-050	-	3,518,215.47
Due to GOCCs	20201-060	-	218,383.12
Due to LGUs	20201-070	-	26,722,356.86
Due to Other Funds	20301-010	-	98,398,208.91
Bail Bonds Payable	20401-030	-	1,416,205.93

Account Title	Account Code	GENERAL	
		Debit	Credit
Guaranty/Security Deposits Payable	20401-040		16,647,756.98
Deferred Real Property Tax	20501-010		63,395,807.82
Other Deferred Credits	20501-990		82,816,690.04
Other Payables	29999-990		26,106,619.26
Government Equity	30101-010		2,034,121,145.17
Total		2,866,970,541.23	2,866,970,541.23

Certified Correct:


PACIENCIA S.J. TABINAS
City Accountant 1/5/14

CITY OF NAGA
 General Fund - Trial Balance
 As of March 31, 2016

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	4,420,713.29	
Petty Cash	10101-020	448,742.00	
Cash in Bank - Local Currency, Current Account	10102-010	207,390,530.94	
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Guaranty Deposits	10205-020	909,407.95	
Accounts Receivable	10301-010	79,301.08	
Real Property Tax Receivable	10301-020	105,799,057.74	
Loans Receivable - Others	10301-990	62,759,253.39	
Due from National Government Agencies	10303-010	961,870.74	
Due from Government-Owned and/or Controlled Corpora	10303-020	200.00	
Due from Local Government Units	10303-030	6,062,386.43	
Due from Other Funds	10304-050	1,794,209.37	
Advances for Payroll	10305-020	194,546.60	
Advances to Special Disbursing Officer	10305-030	12,992,564.89	
Advances for Officers and Employees	10305-040	2,709,671.47	
Receivables - Disallowances/Charges	10306-010	1,748,019.81	
Due from Officers and Employees	10306-020	119,404.48	
Due from Non-Government Organizations/People's Orga	10306-030	2,777,074.23	
Other Receivables	10306-990	3,232,326.40	
Food Supplies for Distribution	10402-010	22,967,829.53	
Welfare Goods for Distribution	10402-020	625,000.00	
Agricultural Produce for Distribution	10402-060	89,400.00	
Office Supplies Inventory	10404-010	1,008,416.39	
Accountable Forms, Plates and Stickers	10404-020	1,244,903.10	
Non-Accountable Forms Inventory	10404-030	80,000.00	
Food Supplies Inventory	10404-050	6,347,800.00	
Drugs and Medicines Inventory	10404-060	8,550,104.15	
Medical, Dental and Laboratory Supplies Inventory	10404-070	1,569,446.27	
Fuel, Oil and Lubricants Inventory	10404-080	783.55	
Agricultural and Marine Supplies Inventory	10404-090	6,002,909.60	
Textbooks and Instructional Materials Inventory	10404-100	240,000.00	
Construction Materials Inventory	10404-130	2,859,670.39	
Other Supplies and Materials Inventory	10404-990	17,586,571.87	
Advances to Contractors	10501-010	4,711,489.36	
Prepaid Insurance	10501-050	1,680,836.16	
Other Prepayments	10501-990	669,513.44	
Land	10701-010	184,996,699.79	
Other Land Improvements	10702-990	387,959,028.53	
Accumulated Depreciation - Other Land Improvements	10702-991		5,351,752.12
Road Networks	10703-010	5,400,548.73	
Flood Control Systems	10703-020	994,614.54	
Power Supply Systems	10703-050	1,120,000.00	
Buildings	10704-010	119,645,014.52	
Accumulated Depreciation - Buildings	10704-011		55,816,958.86
School Buildings	10704-020	37,881,302.66	
Accumulated Depreciation - School Buildings	10704-021		11,631,652.34
Hospitals and Health Centers	10704-030	6,396,141.21	
Accumulated Depreciation - Hospitals and Health Center	10704-031		1,508,018.89
Markets	10704-040	109,509,354.84	
Accumulated Depreciation - Markets	10704-041		28,573,015.79
Slaughterhouses	10704-050	6,651,711.80	
Accumulated Depreciation - Slaughterhouses	10704-051		1,735,554.62
Other Structures	10704-990	308,661,948.64	
Accumulated Depreciation - Other Structures	10704-991		114,869,849.90
Machinery	10705-010	2,362,811.12	

Account Title	Account Code	Debit	Credit
Accumulated Depreciation - Machinery	10705-011		1,304,464.57
Office Equipment	10705-020	34,994,368.50	
Accumulated Depreciation - Office Equipment	10705-021		24,455,832.74
Information and Communication Technology Equipment	10705-030	23,943,293.13	
Accumulated Depreciation - Information and Communica	10705-031		12,164,982.18
Agricultural and Forestry Equipment	10705-040	2,250,540.00	
Accumulated Depreciation - Agricultural and Forestry Ed	10705-041		394,244.14
Communication Equipment	10705-070	5,444,554.62	
Accumulated Depreciation - Communication Equipment	10705-071		3,697,345.24
Construction and Heavy Equipment	10705-080	35,414,842.51	
Accumulated Depreciation - Construction and Heavy Equ	10705-081		18,873,784.30
Disaster Response and Rescue Equipment	10705-090	3,984,086.00	
Accumulated Depreciation - Disaster Response and Res	10705-091		1,560,454.31
Military, Police and Security Equipment	10705-100	5,913,009.45	
Accumulated Depreciation - Military, Police and Security	10705-101		2,938,093.69
Medical Equipment	10705-110	5,075,908.21	
Accumulated Depreciation - Medical Equipment	10705-111		1,504,539.54
Sports Equipment	10705-130	92,350.00	
Accumulated Depreciation - Sports Equipment	10705-131		49,285.00
Technical and Scientific Equipment	10705-140	4,973,475.84	
Accumulated Depreciation - Technical and Scientific Eq	10705-141		3,152,955.89
Other Machinery and Equipment	10705-990	23,254,278.24	
Accumulated Depreciation - Other Machinery and Equipm	10705-991		8,790,560.66
Motor Vehicles	10706-010	41,918,754.22	
Accumulated Depreciation - Motor Vehicles	10706-011		24,022,585.24
Watercrafts	10706-040	2,189,099.07	
Accumulated Depreciation - Watercrafts	10706-041		1,970,189.20
Other Transportation Equipment	10706-990	13,466,305.00	
Accumulated Depreciation - Other Transportation Equipm	10706-991		6,501,058.38
Furniture and Fixtures	10707-010	8,036,948.71	
Accumulated Depreciation - Furniture and Fixtures	10707-011		2,533,381.04
Books	10707-020	1,077,687.10	
Accumulated Depreciation Books	10707-021		555,177.83
Construction in Progress - Land Improvements	10710-010	95,485,551.84	
Construction in Progress - Infrastructure Assets	10710-020	29,601,029.86	
Construction in Progress - Buildings and Other Structure	10710-030	190,206,731.93	
Work/Zoo Animals	10799-010	78,200.00	
Other Property, Plant and Equipment	10799-990	39,987,281.02	
Accumulated Depreciation - Other Property, Plant and Ed	10799-991		23,626,748.02
Breeding Stocks	10801-010	14,000.00	
Accounts Payable	20101-010		17,531,768.51
Due to Officers and Employees	20101-020		851,919.56
Loans Payable - Domestic	20102-040		126,191,159.53
Due to BIR	20201-010		2,436,260.58
Due to GSIS	20201-020		7,317,718.20
Due to Pag-IBIG	20201-030		1,272,566.18
Due to PhilHealth	20201-040		425,274.62
Due to NGAs	20201-050		3,518,215.47
Due to GOCCs	20201-060		218,383.12
Due to LGUs	20201-070		26,722,356.86
Due to Other Funds	20301-010		98,398,208.91
Bail Bonds Payable	20401-030		1,416,205.93
Guaranty/Security Deposits Payable	20401-040		16,647,756.98
Deferred Real Property Tax	20501-010		63,395,807.82
Other Deferred Credits	20501-990		82,816,690.04
Other Payables	29999-990		26,106,619.26
Government Equity	30101-010		1,812,267,940.06
Prior Period Adjustment	30101-020	966,468.64	

Account Title	Account Code	Debit	Credit
Community Tax	40101-050		4,517,301.26
Real Property Tax- Basic	40102-040		51,663,234.12
Discount on Real Property Tax- Basic	40102-041	8,112,449.63	
Real Property Transfer Tax	40102-080		3,803,681.29
Business Tax	40103-030		105,531,417.61
Tax on Delivery Trucks and Vans	40103-050		1,173,452.17
Amusement Tax	40103-060		1,372,591.58
Franchise Tax	40103-070		461,160.28
Printing and Publication Tax	40103-080		183,397.63
Tax Revenue - Fines and Penalties - Taxes on Individual	40105-010		62,461.10
Tax Revenue - Fines and Penalties - Property Taxes	40105-020		3,759.79
Tax Revenue - Fines and Penalties - Taxes on Goods and	40105-030		1,695,621.39
Share from Internal Revenue Collections (IRA)	40106-010		113,889,468.00
Permit Fees	40201-010		8,244,575.26
Registration Fees	40201-020		1,056,075.00
Clearance and Certification Fees	40201-040		5,105,324.27
Supervision and Regulation Enforcement Fees	40201-070		126,210.00
Inspection Fees	40201-100		5,436,038.74
Processing Fees	40201-130		106,400.00
Occupation Fees	40201-140		275,825.00
Fees for Sealing and Licensing of Weights and Measure	40201-160		260,714.01
Fines and Penalties - Service Income	40201-980		371,677.23
Other Service Income	40201-990		593,415.09
School Fees	40202-010		438,625.00
Rent Income	40202-050		11,684,758.49
Receipt from Market Operations	40202-140		13,886,972.08
Receipt from Slaughterhouse Operation	40202-150		4,114,916.81
Receipt from Cemetery Operations	40202-160		74,600.00
Garbage Fees	40202-190		1,783,170.00
Hospital Fees	40202-200		2,536,077.41
Interest Income	40202-220		2,195,821.86
Other Business Income	40202-990		386,589.38
Share from PCSO	40401-020		5,040.00
Grants and Donations in Cash	40402-010		4,500.00
Miscellaneous Income	40601-010		179,563.93
Salaries and Wages - Regular	50101-010	34,996,121.03	
Salaries and Wages - Casual/Contractual	50101-020	11,579,611.98	
Personal Economic Relief Allowance (PERA)	50102-010	5,147,882.91	
Representation Allowance (RA)	50102-020	938,600.00	
Transportation Allowance (TA)	50102-030	910,100.00	
Clothing/Uniform Allowance	50102-040	5,575,000.00	
Honoraria	50102-100	500.00	
Longevity Pay	50102-120	50,000.00	
Overtime and Night Pay	50102-130	940,481.81	
Retirement and Life Insurance Premiums	50103-010	5,730,468.83	
Pag-IBIG Contributions	50103-020	343,453.92	
PhilHealth Contributions	50103-030	527,986.00	
Employees Compensation Insurance Premiums	50103-040	313,374.31	
Terminal Leave Benefits	50104-030	1,066,989.75	
Other Personnel Benefits	50104-990	5,056,934.72	
Traveling Expenses - Local	50201-010	1,944,549.55	
Training Expenses	50202-010	260,200.00	
Scholarship Grants/Expenses	50202-020	2,398,036.55	
Office Supplies Expenses	50203-010	88,666.30	
Food Supplies Expenses	50203-050	328,747.48	
Drugs and Medicines Expenses	50203-070	69,742.50	
Medical, Dental and Laboratory Supplies Expenses	50203-080	26,347.40	
Fuel, Oil and Lubricants Expenses	50203-090	801,707.24	

Account Title	Account Code	Debit	Credit
Agricultural and Marine Supplies Expenses	50203-100	4,781.50	
Other Supplies and Materials Expenses	50203-990	94,417.75	
Water Expenses	50204-010	1,632,198.90	
Electricity Expenses	50204-020	12,552,047.98	
Postage and Courier Services	50205-010	12,077.84	
Telephone Expenses	50205-020	525,826.38	
Internet Subscription Expenses	50205-030	105,321.78	
Consultancy Services	50211-030	44,330.00	
Other Professional Services	50211-990	25,500.00	
Environment/Sanitary Services	50212-010	3,206,941.97	
Security Services	50212-030	8,750.00	
Other General Services	50212-990	4,109,699.92	
Repairs and Maintenance - Infrastructure Assets	50213-030	31,590.00	
Repairs and Maintenance - Buildings and Other Structures	50213-040	19,204.42	
Repairs and Maintenance - Machinery and Equipment	50213-050	22,886.00	
Repairs and Maintenance - Transportation Equipment	50213-060	9,965.00	
Subsidy to Local Government Units	50214-030	4,475,092.00	
Taxes, Duties and Licenses	50216-010	390,814.31	
Fidelity Bond Premiums	50216-020	75,750.00	
Insurance Expenses	50216-030	120,856.25	
Advertising Expenses	50299-010	6,090.62	
Transportation and Delivery Expenses	50299-040	13,374.74	
Rent Expenses	50299-050	40,000.00	
Membership Dues and Contributions to Organizations	50299-060	208,682.25	
Donations	50299-080	2,421,908.62	
Other Maintenance and Operating Expenses	50299-990	1,402,300.86	
Interest Expenses	50301-020	1,558,666.97	
Bank Charges	50301-040	58,109.35	
Other Financial Charges	50301-990	19,624.71	
Total		2,988,341,771.90	2,988,341,771.90

Certified Correct:


PACIENCIA S.J. TABINAS
City Accountant *td/u/l*