

CITY OF NAGA
General Fund - Trial Balance
As of March 31, 2019

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	50,728,930.93	
Petty Cash	10101-020	429,728.21	
Cash in Bank - Local Currency, Current Account	10102-010	372,192,367.83	
Cash in Bank -Local Currency, Time Deposits	10201-010	650,617,600.35	
Accounts Receivable	10301-010	83,812.29	
Real Property Tax Receivable	10301-020	119,621,416.06	
Loans Receivable - Others	10301-990	68,264,821.12	
Due from National Government Agencies	10303-010	1,911,870.74	
Due from Government-Owned and/or Controlled Corporations	10303-020	200.00	
Due from Local Government Units	10303-030	4,498,777.27	
Due from Other Funds	10304-050	12,676,978.11	
Advances for Payroll	10305-020	2,859,883.29	
Advances to Special Disbursing Officer	10305-030	6,286,244.24	
Advances for Officers and Employees	10305-040	2,186,959.04	
Receivables - Disallowances/Charges	10306-010	1,747,293.81	
Due from Officers and Employees	10306-020	34,493.20	
Due from Non-Government Organizations/People's Organizations	10306-030	3,332,031.74	
Other Receivables	10306-990	4,353,345.61	
Food Supplies for Distribution	10402-010	48,000.00	
Welfare Goods for Distribution	10402-020	400,000.00	
Drugs and Medicines for Distribution	10402-030	925,147.31	
Property and Equipment for Distribution	10402-090	30,131.00	
Office Supplies Inventory	10404-010	1,741,412.21	
Accountable Forms, Plates and Stickers	10404-020	7,752.81	
Non-Accountable Forms Inventory	10404-030	319,759.15	
Animal/Zoological Supplies Inventory	10404-040	6,950.00	
Food Supplies Inventory	10404-050	248,292.40	
Drugs and Medicines Inventory	10404-060	16,399,285.91	
Medical, Dental and Laboratory Supplies Inventory	10404-070	3,016,433.15	
Fuel, Oil and Lubricants Inventory	10404-080	100,728.72	
Agricultural and Marine Supplies Inventory	10404-090	951,440.15	
Textbooks and Instructional Materials Inventory	10404-100	158,485.00	
Chemical and Filtering Supplies Inventory	10404-120	427,500.00	
Construction Materials Inventory	10404-130	5,897,860.95	
Other Supplies and Materials Inventory	10404-990	7,032,034.62	
Advances to Contractors	10501-010	28,202,804.19	
Prepaid Insurance	10501-050	2,139,683.19	
Other Prepayments	10501-990	1,977,850.91	
Discount on Advance Payments	10502-010	16,436,590.96	
Land	10701-010	1,342,478,868.49	
Other Land Improvements	10702-990	399,461,213.98	
Accumulated Depreciation - Other Land Improvements	10702-991		6,784,428.93
Road Networks	10703-010	451,265,258.73	
Accumulated Depreciation - Road Networks	10703-011		19,832,150.90
Flood Control Systems	10703-020	274,945,029.44	
Accumulated Depreciation - Flood Control Systems	10703-021		30,709,852.89
Sewer Systems	10703-030	1,822,279.10	
Accumulated Depreciation - Sewer Systems	10703-031		370,575.11
Water Supply Systems	10703-040	16,174,437.03	
Accumulated Depreciation - Water Supply Systems	10703-041		1,339,036.67
Power Supply Systems	10703-050	6,751,193.49	

Account Title	Account Code	Debit	Credit
Accumulated Depreciation - Power Supply Systems	10703-051		148,852.21
Seaport Systems	10703-070	18,670,106.47	
Accumulated Depreciation - Seaport Systems	10703-071		1,182,440.08
Parks, Plazas and Monuments	10703-090	6,819,523.79	
Accumulated Depreciation - Parks, Plazas and Monuments	10703-091		1,084,046.85
Other Infrastructure Assets	10703-990	59,508,516.35	
Accumulated Depreciation - Other Infrastructure Assets	10703-991		5,003,824.98
Buildings	10704-010	155,447,048.79	
Accumulated Depreciation - Buildings	10704-011		76,047,531.26
School Buildings	10704-020	42,191,069.96	
Accumulated Depreciation - School Buildings	10704-021		15,583,292.48
Hospitals and Health Centers	10704-030	26,116,203.72	
Accumulated Depreciation - Hospitals and Health Centers	10704-031		3,894,595.21
Markets	10704-040	110,343,702.07	
Accumulated Depreciation - Markets	10704-041		41,122,887.51
Slaughterhouses	10704-050	23,253,244.04	
Accumulated Depreciation - Slaughterhouses	10704-051		2,946,920.02
Other Structures	10704-990	383,599,560.77	
Accumulated Depreciation - Other Structures	10704-991		174,975,826.32
Machinery	10705-010	2,739,831.12	
Accumulated Depreciation - Machinery	10705-011		1,834,163.05
Office Equipment	10705-020	46,426,290.74	
Accumulated Depreciation - Office Equipment	10705-021		30,699,643.24
Information and Communication Technology Equipment	10705-030	38,912,432.65	
Accumulated Depreciation - Information and Communication Technology Equipment	10705-031		20,913,828.66
Agricultural and Forestry Equipment	10705-040	8,682,201.00	
Accumulated Depreciation - Agricultural and Forestry Equipment	10705-041		1,507,130.07
Communication Equipment	10705-070	8,588,717.62	
Accumulated Depreciation - Communication Equipment	10705-071		4,373,306.82
Construction and Heavy Equipment	10705-080	69,838,532.51	
Accumulated Depreciation - Construction and Heavy Equipment	10705-081		30,270,925.59
Disaster Response and Rescue Equipment	10705-090	7,263,343.41	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10705-091		3,080,731.15
Military, Police and Security Equipment	10705-100	6,031,618.45	
Accumulated Depreciation - Military, Police and Security Equipment	10705-101		4,531,477.90
Medical Equipment	10705-110	13,820,753.59	
Accumulated Depreciation - Medical Equipment	10705-111		2,287,188.95
Sports Equipment	10705-130	92,350.00	
Accumulated Depreciation - Sports Equipment	10705-131		72,235.00
Technical and Scientific Equipment	10705-140	5,989,076.77	
Accumulated Depreciation - Technical and Scientific Equipment	10705-141		4,239,333.29
Other Machinery and Equipment	10705-990	30,483,457.09	
Accumulated Depreciation - Other Machinery and Equipment	10705-991		14,389,094.81
Motor Vehicles	10706-010	81,789,800.22	
Accumulated Depreciation - Motor Vehicles	10706-011		32,053,002.75
Watercrafts	10706-040	2,504,857.31	
Accumulated Depreciation - Watercrafts	10706-041		2,015,184.75
Other Transportation Equipment	10706-990	16,684,137.12	
Accumulated Depreciation - Other Transportation Equipment	10706-991		11,769,399.85
Furniture and Fixtures	10707-010	16,120,791.02	
Accumulated Depreciation - Furniture and Fixtures	10707-011		5,025,120.53
Books	10707-020	2,861,687.72	
Accumulated Depreciation - Books	10707-021		1,461,619.02
Construction in Progress - Land Improvements	10710-010	49,677,768.89	
Construction in Progress - Infrastructure Assets	10710-020	29,654,256.30	

Account Title	Account Code	Debit	Credit
Construction in Progress - Buildings and Other Structures	10710-030	187,280,968.37	
Work/Zoo Animals	10799-010	78,200.00	
Other Property, Plant and Equipment	10799-990	43,714,853.53	
Accumulated Depreciation - Other Property, Plant and Equipment	10799-991		27,812,812.28
Breeding Stocks	10801-010	14,000.00	
Accounts Payable	20101-010		34,644,968.45
Due to Officers and Employees	20101-020		646,538.17
Loans Payable - Domestic	20102-040		67,904,481.34
Due to BIR	20201-010		3,057,735.91
Due to GSIS	20201-020		10,360,753.80
Due to Pag-IBIG	20201-030		1,904,762.29
Due to PhilHealth	20201-040		570,094.43
Due to NGAs	20201-050		1,767,033.10
Due to GOCCs	20201-060		385,975.21
Due to LGUs	20201-070		14,910,980.13
Due to Other Funds	20301-010		72,501,088.28
Bail Bonds Payable	20401-030		1,416,205.93
Guaranty/Security Deposits Payable	20401-040		22,933,631.30
Deferred Real Property Tax	20501-010		119,621,416.06
Other Deferred Credits	20501-990		103,104,993.71
Other Payables	29999-990		28,983,850.40
Government Equity	30101-010		4,054,502,804.19
Prior Period Adjustment	30101-020	8,953,312.93	
Professional Tax	40101-020		369,075.00
Community Tax	40101-050		5,377,830.97
Real Property Tax- Basic	40102-040		13,588,830.45
Discount on Real Property Tax- Basic	40102-041	874,624.66	
Real Property Transfer Tax	40102-080		4,848,938.08
Business Tax	40103-030		158,815,379.92
Tax on Delivery Trucks and Vans	40103-050		1,147,100.00
Amusement Tax	40103-060		1,342,730.77
Franchise Tax	40103-070		874,397.27
Printing and Publication Tax	40103-080		434,326.77
Other Taxes	40104-990		24,557.00
Tax Revenue - Fines and Penalties - Taxes on Individuals	40105-010		26,373.19
Tax Revenue - Fines and Penalties - Property Taxes	40105-020		2,437,613.21
Tax Revenue - Fines and Penalties - Taxes on Goods and Services	40105-030		1,871,091.02
Tax Revenue - Fines and Penalties - Other Taxes	40105-040		10,547.64
Share from Internal Revenue Collections (IRA)	40106-010		154,161,405.00
Share from Economic Zones	40106-050		254,481.68
Permit Fees	40201-010		18,380,537.34
Registration Fees	40201-020		1,900,144.00
Clearance and Certification Fees	40201-040		10,089,227.15
Supervision and Regulation Enforcement Fees	40201-070		153,846.00
Inspection Fees	40201-100		317,571.80
Processing Fees	40201-130		63,420.00
Occupation Fees	40201-140		202,600.00
Fees for Sealing and Licensing of Weights and Measures	40201-160		374,761.36
Fines and Penalties - Service Income	40201-980		1,024,610.42
Other Service Income	40201-990		995,569.40
School Fees	40202-010		598,174.31
Rent Income	40202-050		13,393,758.51
Receipt from Market Operations	40202-140		14,366,991.48
Receipt from Slaughterhouse Operation	40202-150		4,209,225.22
Receipt from Cemetery Operations	40202-160		89,800.00

Account Title	Account Code	Debit	Credit
Garbage Fees	40202-190		2,299,915.00
Hospital Fees	40202-200		2,545,045.22
Interest Income	40202-220		2,455,963.98
Other Business Income	40202-990		183,490.50
Share from PCSO	40401-020		600.00
Grants and Donations in Cash	40402-010		7,580.00
Miscellaneous Income	40601-010		118,241.70
Salaries and Wages - Regular	50101-010	44,681,960.96	
Salaries and Wages - Casual/Contractual	50101-020	17,126,006.62	
Personal Economic Relief Allowance (PERA)	50102-010	6,656,280.36	
Representation Allowance (RA)	50102-020	944,775.00	
Transportation Allowance (TA)	50102-030	907,962.50	
Clothing/Uniform Allowance	50102-040	7,248,000.00	
Subsistence Allowance	50102-050	367,850.00	
Laundry Allowance	50102-060	48,914.50	
Honoraria	50102-100	27,500.00	
Hazard Pay	50102-110	1,588,455.86	
Longevity Pay	50102-120	125,000.00	
Overtime and Night Pay	50102-130	1,680,693.61	
Retirement and Life Insurance Premiums	50103-010	7,730,967.37	
Pag-IBIG Contributions	50103-020	367,200.00	
PhilHealth Contributions	50103-030	768,162.07	
Employees Compensation Insurance Premiums	50103-040	366,459.74	
Terminal Leave Benefits	50104-030	845,858.02	
Other Personnel Benefits	50104-990	5,457,635.87	
Traveling Expenses - Local	50201-010	399,590.16	
Training Expenses	50202-010	396,480.00	
Scholarship Grants/Expenses	50202-020	3,654,949.12	
Office Supplies Expenses	50203-010	27,948.75	
Non-Accountable Forms Expenses	50203-030	79,220.85	
Food Supplies Expenses	50203-050	389,020.38	
Drugs and Medicines Expenses	50203-070	235,421.63	
Medical, Dental and Laboratory Supplies Expenses	50203-080	159,870.00	
Fuel, Oil and Lubricants Expenses	50203-090	2,043,388.13	
Other Supplies and Materials Expenses	50203-990	2,229,362.36	
Water Expenses	50204-010	1,326,756.28	
Electricity Expenses	50204-020	11,819,031.61	
Postage and Courier Services	50205-010	4,538.19	
Telephone Expenses	50205-020	377,421.41	
Internet Subscription Expenses	50205-030	691,876.99	
Cable, Satellite, Telegraph and Radio Expenses	50205-040	66,363.00	
Environment/Sanitary Services	50212-010	4,330,097.70	
Other General Services	50212-990	8,017,378.61	
Repairs and Maintenance - Infrastructure Assets	50213-030	502,100.00	
Repairs and Maintenance - Buildings and Other Structures	50213-040	18,812.00	
Repairs and Maintenance - Machinery and Equipment	50213-050	11,934.00	
Repairs and Maintenance - Transportation Equipment	50213-060	30,420.75	
Subsidy to NGAs	50214-020	94,500.00	
Subsidy to Local Government Units	50214-030	3,753,350.00	
Subsidies - Others	50214-990	220,350.00	
Taxes, Duties and Licenses	50216-010	476,893.93	
Fidelity Bond Premiums	50216-020	149,703.75	
Insurance Expenses	50216-030	336,890.54	
Advertising Expenses	50299-010	14,000.00	
Rent Expenses	50299-050	71,600.00	

Account Title	Account Code	Debit	Credit
Membership Dues and Contributions to Organizations	50299-060	10,000.00	
Donations	50299-080	6,908,973.28	
Other Maintenance and Operating Expenses	50299-990	4,815,343.15	
Interest Expenses	50301-020	981,731.47	
Other Financial Charges	50301-990	1,968.65	
Loss on Sale of Property, Plant and Equipment	50504-040	128,538.31	
Total		5,537,935,523.19	5,537,935,523.19

Certified Correct:


PACIENCIA/SJ. TABINAS
City Accountant