

**CITY OF NAGA**  
General Fund - Trial Balance  
As of March 31, 2020

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	719,585.76	
Petty Cash	10101-020	639,728.21	
Cash in Bank - Local Currency, Current Account	10102-010	466,579,594.60	
Cash in Bank -Local Currency, Time Deposits	10201-010	488,440,464.90	
Guaranty Deposits	10205-020	40,200.00	
Accounts Receivable	10301-010	85,812.31	
Real Property Tax Receivable	10301-020	114,507,885.25	
Loans Receivable - Others	10301-990	71,515,760.01	
Due from National Government Agencies	10303-010	1,911,870.74	
Due from Government-Owned and/or Controlled Corpora	10303-020	200.00	
Due from Local Government Units	10303-030	7,798,861.02	
Due from Other Funds	10304-050	19,147,087.20	
Advances for Payroll	10305-020	9,305,409.12	
Advances to Special Disbursing Officer	10305-030	8,856,722.34	
Advances for Officers and Employees	10305-040	1,977,826.16	
Receivables - Disallowances/Charges	10306-010	1,747,293.81	
Due from Officers and Employees	10306-020	145,179.79	
Due from Non-Government Organizations/People's Orga	10306-030	5,604,907.63	
Other Receivables	10306-990	4,397,778.04	
Food Supplies for Distribution	10402-010	7,513,000.00	
Welfare Goods for Distribution	10402-020	7,466,500.00	
Drugs and Medicines for Distribution	10402-030	378,924.31	
Property and Equipment for Distribution	10402-090	40,129.00	
Other Supplies and Materials for Distribution	10402-990	787,315.00	
Office Supplies Inventory	10404-010	1,114,976.03	
Accountable Forms, Plates and Stickers	10404-020	111,724.93	
Non-Accountable Forms Inventory	10404-030	115,743.30	
Animal/Zoological Supplies Inventory	10404-040	105,336.00	
Food Supplies Inventory	10404-050	220,801.00	
Drugs and Medicines Inventory	10404-060	15,052,785.01	
Medical, Dental and Laboratory Supplies Inventory	10404-070	8,151,154.40	
Fuel, Oil and Lubricants Inventory	10404-080	38,653.58	
Agricultural and Marine Supplies Inventory	10404-090	522,654.09	
Textbooks and Instructional Materials Inventory	10404-100	158,485.00	
Construction Materials Inventory	10404-130	13,207,618.50	
Other Supplies and Materials Inventory	10404-990	4,074,702.42	
Advances to Contractors	10501-010	12,027,790.11	
Prepaid Insurance	10501-050	2,025,550.65	
Other Prepayments	10501-990	2,104,307.75	
Discount on Advance Payments	10502-010	16,884,987.63	
Land	10701-010	1,388,018,182.36	
Other Land Improvements	10702-990	433,664,257.00	
Accumulated Depreciation - Other Land Improvements	10702-991		9,644,468.95
Road Networks	10703-010	513,319,815.31	
Accumulated Depreciation - Road Networks	10703-011		40,066,182.13
Flood Control Systems	10703-020	360,731,893.26	
Accumulated Depreciation - Flood Control Systems	10703-021		53,495,122.21
Sewer Systems	10703-030	1,822,279.10	
Accumulated Depreciation - Sewer Systems	10703-031		543,691.62
Water Supply Systems	10703-040	22,878,418.73	
Accumulated Depreciation - Water Supply Systems	10703-041		2,686,960.94

Account Title	Account Code	Debit	Credit
Power Supply Systems	10703-050	6,923,359.89	
Accumulated Depreciation - Power Supply Systems	10703-051		469,533.91
Seaport Systems	10703-070	18,670,106.47	
Accumulated Depreciation - Seaport Systems	10703-071		2,069,270.14
Parks, Plazas and Monuments	10703-090	8,429,007.29	
Accumulated Depreciation - Parks, Plazas and Monuments	10703-091		1,731,901.61
Other Infrastructure Assets	10703-990	88,838,693.25	
Accumulated Depreciation - Other Infrastructure Assets	10703-991		10,108,383.64
Buildings	10704-010	177,503,436.41	
Accumulated Depreciation - Buildings	10704-011		83,729,463.42
School Buildings	10704-020	42,191,069.96	
Accumulated Depreciation - School Buildings	10704-021		17,018,738.94
Hospitals and Health Centers	10704-030	30,196,343.27	
Accumulated Depreciation - Hospitals and Health Centers	10704-031		4,990,915.29
Markets	10704-040	110,343,702.07	
Accumulated Depreciation - Markets	10704-041		45,314,173.91
Slaughterhouses	10704-050	23,905,830.06	
Accumulated Depreciation - Slaughterhouses	10704-051		3,841,118.78
Other Structures	10704-990	387,047,626.77	
Accumulated Depreciation - Other Structures	10704-991		199,304,445.71
Machinery	10705-010	3,414,051.12	
Accumulated Depreciation - Machinery	10705-011		1,869,580.19
Office Equipment	10705-020	50,120,325.37	
Accumulated Depreciation - Office Equipment	10705-021		31,715,838.22
Information and Communication Technology Equipment	10705-030	43,413,767.87	
Accumulated Depreciation - Information and Communication Technology Equipment	10705-031		20,600,501.14
Agricultural and Forestry Equipment	10705-040	10,581,535.00	
Accumulated Depreciation - Agricultural and Forestry Equipment	10705-041		2,256,817.29
Communication Equipment	10705-070	8,316,772.62	
Accumulated Depreciation - Communication Equipment	10705-071		4,516,563.53
Construction and Heavy Equipment	10705-080	70,588,532.51	
Accumulated Depreciation - Construction and Heavy Equipment	10705-081		35,368,387.54
Disaster Response and Rescue Equipment	10705-090	15,836,125.41	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10705-091		3,657,431.81
Military, Police and Security Equipment	10705-100	8,820,517.45	
Accumulated Depreciation - Military, Police and Security Equipment	10705-101		5,056,581.42
Medical Equipment	10705-110	15,161,845.00	
Accumulated Depreciation - Medical Equipment	10705-111		3,687,286.47
Sports Equipment	10705-130	287,791.00	
Accumulated Depreciation - Sports Equipment	10705-131		79,885.00
Technical and Scientific Equipment	10705-140	7,421,702.64	
Accumulated Depreciation - Technical and Scientific Equipment	10705-141		4,119,335.65
Other Machinery and Equipment	10705-990	36,546,994.89	
Accumulated Depreciation - Other Machinery and Equipment	10705-991		15,806,395.81
Motor Vehicles	10706-010	87,486,997.22	
Accumulated Depreciation - Motor Vehicles	10706-011		38,561,402.29
Watercrafts	10706-040	2,504,857.31	
Accumulated Depreciation - Watercrafts	10706-041		2,045,181.78
Other Transportation Equipment	10706-990	20,384,137.12	
Accumulated Depreciation - Other Transportation Equipment	10706-991		13,360,236.92
Furniture and Fixtures	10707-010	17,379,179.92	
Accumulated Depreciation - Furniture and Fixtures	10707-011		5,808,042.10
Books	10707-020	3,204,709.87	
Accumulated Depreciation - Books	10707-021		1,811,093.57
Construction in Progress - Land Improvements	10710-010	145,926,744.95	




Account Title	Account Code	Debit	Credit
Construction in Progress - Infrastructure Assets	10710-020	55,389,138.42	
Construction in Progress - Buildings and Other Structures	10710-030	189,249,240.54	
Work/Zoo Animals	10799-010	78,200.00	
Other Property, Plant and Equipment	10799-990	43,272,897.55	
Accumulated Depreciation - Other Property, Plant and Equipment	10799-991		27,290,773.54
Breeding Stocks	10801-010	14,000.00	
Computer Software	10901-020	108,725.00	
Accounts Payable	20101-010		57,453,632.94
Due to Officers and Employees	20101-020		1,946,107.96
Loans Payable - Domestic	20102-040		65,074,186.91
Due to BIR	20201-010		2,740,729.52
Due to GSIS	20201-020		11,689,331.99
Due to Pag-IBIG	20201-030		2,466,517.18
Due to PhilHealth	20201-040		700,730.98
Due to NGAs	20201-050		1,613,750.97
Due to GOCCs	20201-060		226,307.13
Due to LGUs	20201-070		13,584,874.74
Due to Other Funds	20301-010		9,494,292.76
Bail Bonds Payable	20401-030		1,416,205.93
Guaranty/Security Deposits Payable	20401-040		36,613,385.37
Deferred Real Property Tax	20501-010		114,431,676.20
Other Deferred Credits	20501-990		108,951,241.61
Other Payables	29999-990		30,142,011.18
Government Equity	30101-010		4,325,461,629.57
Prior Period Adjustment	30101-020	8,735,368.15	
Professional Tax	40101-020		362,925.00
Community Tax	40101-050		4,987,469.67
Real Property Tax- Basic	40102-040		11,019,184.07
Discount on Real Property Tax- Basic	40102-041	573,452.89	
Real Property Transfer Tax	40102-080		4,970,205.64
Business Tax	40103-030		171,592,892.51
Tax on Delivery Trucks and Vans	40103-050		1,120,500.00
Amusement Tax	40103-060		1,026,716.16
Franchise Tax	40103-070		1,359,550.28
Printing and Publication Tax	40103-080		201,455.34
Other Taxes	40104-990		7,082.70
Tax Revenue - Fines and Penalties - Taxes on Individual	40105-010		18,428.66
Tax Revenue - Fines and Penalties - Property Taxes	40105-020		1,988,924.28
Tax Revenue - Fines and Penalties - Taxes on Goods and Services	40105-030		2,052,086.86
Tax Revenue - Fines and Penalties - Other Taxes	40105-040		390.00
Share from Internal Revenue Collections (IRA)	40106-010		172,942,185.00
Share from Economic Zones	40106-050		822,170.64
Permit Fees	40201-010		11,173,484.63
Registration Fees	40201-020		1,648,099.00
Clearance and Certification Fees	40201-040		8,343,591.35
Supervision and Regulation Enforcement Fees	40201-070		42,990.00
Inspection Fees	40201-100		6,438,498.66
Processing Fees	40201-130		93,412.00
Occupation Fees	40201-140		167,450.00
Fees for Sealing and Licensing of Weights and Measures	40201-160		392,475.00
Fines and Penalties - Service Income	40201-980		531,292.70
Other Service Income	40201-990		1,070,628.54
School Fees	40202-010		531,240.00
Rent Income	40202-050		11,576,238.81
Receipt from Market Operations	40202-140		12,155,381.54

Account Title	Account Code	Debit	Credit
Receipt from Slaughterhouse Operation	40202-150		3,586,635.09
Receipt from Cemetery Operations	40202-160		122,950.00
Income from Printing and Publication	40202-170		3,600.00
Garbage Fees	40202-190		2,252,137.50
Hospital Fees	40202-200		2,974,924.28
Interest Income	40202-220		1,290,604.00
Other Business Income	40202-990		120,400.00
Share from PCSO	40401-020		780.00
Miscellaneous Income	40601-010		141,760.27
Salaries and Wages - Regular	50101-010	45,932,610.50	
Salaries and Wages - Casual/Contractual	50101-020	22,063,646.51	
Personal Economic Relief Allowance (PERA)	50102-010	7,398,271.78	
Representation Allowance (RA)	50102-020	961,400.00	
Transportation Allowance (TA)	50102-030	961,400.00	
Clothing/Uniform Allowance	50102-040	7,290,000.00	
Subsistence Allowance	50102-050	448,866.05	
Laundry Allowance	50102-060	53,811.09	
Honoraria	50102-100	769,388.20	
Hazard Pay	50102-110	1,743,202.50	
Longevity Pay	50102-120	100,000.00	
Overtime and Night Pay	50102-130	1,117,358.10	
Retirement and Life Insurance Premiums	50103-010	8,018,894.39	
Pag-IBIG Contributions	50103-020	380,100.00	
PhilHealth Contributions	50103-030	942,574.10	
Employees Compensation Insurance Premiums	50103-040	376,598.39	
Terminal Leave Benefits	50104-030	1,075,514.72	
Other Personnel Benefits	50104-990	4,569,784.15	
Traveling Expenses - Local	50201-010	322,343.72	
Training Expenses	50202-010	556,639.50	
Scholarship Grants/Expenses	50202-020	5,629,564.70	
Office Supplies Expenses	50203-010	222,461.67	
Food Supplies Expenses	50203-050	427,347.86	
Drugs and Medicines Expenses	50203-070	350,368.76	
Medical, Dental and Laboratory Supplies Expenses	50203-080	79,000.00	
Fuel, Oil and Lubricants Expenses	50203-090	3,305,941.19	
Other Supplies and Materials Expenses	50203-990	731,627.00	
Water Expenses	50204-010	1,560,948.05	
Electricity Expenses	50204-020	12,369,478.17	
Postage and Courier Services	50205-010	1,814.20	
Telephone Expenses	50205-020	776,531.87	
Internet Subscription Expenses	50205-030	361,139.81	
Prizes	50206-020	301,000.00	
Other Professional Services	50211-990	10,000.00	
Environment/Sanitary Services	50212-010	6,258,806.38	
Other General Services	50212-990	9,645,908.99	
Repairs and Maintenance - Infrastructure Assets	50213-030	700,362.00	
Repairs and Maintenance - Buildings and Other Structure	50213-040	172,396.90	
Repairs and Maintenance - Machinery and Equipment	50213-050	51,015.00	
Repairs and Maintenance - Transportation Equipment	50213-060	79,384.00	
Repairs and Maintenance - Furniture and Fixtures	50213-070	120.00	
Subsidy to NGAs	50214-020	10,000.00	
Subsidy to Local Government Units	50214-030	2,585,300.00	
Subsidies - Others	50214-990	325,400.00	
Taxes, Duties and Licenses	50216-010	367,148.00	
Fidelity Bond Premiums	50216-020	94,659.76	

Account Title	Account Code	Debit	Credit
	50216-030	266,159.53	
Insurance Expenses	50299-010	700.00	
Advertising Expenses	50299-050	74,900.00	
Rent Expenses	50299-060	6,000.00	
Membership Dues and Contributions to Organizations	50299-070	60,000.00	
Subscription Expenses	50299-080	5,503,741.83	
Donations	50299-990	2,844,591.03	
Other Maintenance and Operating Expenses	50301-020	657,322.79	
Interest Expenses	50301-040	15,800.00	
Bank Charges	50301-990	6,778.78	
Other Financial Charges			
		5,915,763,058.59	5,915,763,058.59
<b>Total</b>			

Certified Correct:

  
**PACIENCIA S.J. TABINAS**  
 City Accountant