

CITY OF NAGA
General Fund - Trial Balance
As of March 31, 2021

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	3,023,916.54	
Petty Cash	10101-020	750,000.00	
Cash in Bank - Local Currency, Current Account	10102-010	529,050,902.31	
Cash in Bank -Local Currency, Time Deposits	10201-010	493,729,468.22	
Guaranty Deposits	10205-020	115,653.11	
Accounts Receivable	10301-010	178,732.31	
Real Property Tax Receivable	10301-020	38,157,690.32	
Loans Receivable - Others	10301-990	82,283,387.36	
Due from National Government Agencies	10303-010	1,911,870.74	
Due from Government-Owned and/or Controlled Corpora	10303-020	112,826.94	
Due from Local Government Units	10303-030	8,229,526.81	
Due from Other Funds	10304-050	25,472,447.40	
Advances for Payroll	10305-020	1,481,281.79	
Advances to Special Disbursing Officer	10305-030	4,242,228.44	
Advances for Officers and Employees	10305-040	1,473,110.56	
Receivables - Disallowances/Charges	10306-010	1,722,374.81	
Due from Officers and Employees	10306-020	188,194.75	
Due from Non-Government Organizations/People's Orga	10306-030	6,549,022.30	
Other Receivables	10306-990	4,405,220.74	
Food Supplies for Distribution	10402-010	14,840,000.00	
Welfare Goods for Distribution	10402-020	17,187,785.38	
Drugs and Medicines for Distribution	10402-030	378,924.31	
Agricultural and Marine Supplies for Distribution	10402-050	935,000.00	
Textbooks and Instructional Materials for Distribution	10402-070	448,923.00	
Construction Materials for Distribution	10402-080	605,900.00	
Property and Equipment for Distribution	10402-090	195,511.00	
Other Supplies and Materials for Distribution	10402-990	1,165,851.00	
Office Supplies Inventory	10404-010	143,444.68	
Accountable Forms, Plates and Stickers	10404-020	1,017,633.52	
Non-Accountable Forms Inventory	10404-030	129,074.30	
Animal/Zoological Supplies Inventory	10404-040	343,600.00	
Food Supplies Inventory	10404-050	220,801.00	
Drugs and Medicines Inventory	10404-060	12,173,611.22	
Medical, Dental and Laboratory Supplies Inventory	10404-070	9,075,881.47	
Agricultural and Marine Supplies Inventory	10404-090	1,335,815.16	
Textbooks and Instructional Materials Inventory	10404-100	196,579.00	
Military, Police and Traffic Supplies Inventory	10404-110	66,000.00	
Chemical and Filtering Supplies Inventory	10404-120	421,200.00	
Construction Materials Inventory	10404-130	4,649,851.55	
Other Supplies and Materials Inventory	10404-990	8,685,420.24	
Advances to Contractors	10501-010	3,860,847.37	
Prepaid Insurance	10501-050	2,002,358.71	
Other Prepayments	10501-990	2,104,307.75	
Discount on Advance Payments	10502-010	372,700.70	
Land	10701-010	1,410,465,371.01	
Other Land Improvements	10702-990	555,353,698.19	
Accumulated Depreciation - Other Land Improvements	10702-991		17,358,245.90
Road Networks	10703-010	555,443,403.49	
Accumulated Depreciation - Road Networks	10703-011		81,268,385.07


Account Title	Account Code	Debit	Credit
Flood Control Systems	10703-020	390,686,951.43	
Accumulated Depreciation - Flood Control Systems	10703-021		88,734,497.58
Sewer Systems	10703-030	24,779,992.92	
Water Supply Systems	10703-040	25,764,368.04	
Accumulated Depreciation - Water Supply Systems	10703-041		4,860,410.72
Power Supply Systems	10703-050	11,215,771.90	
Accumulated Depreciation - Power Supply Systems	10703-051		815,384.31
Seaport Systems	10703-070	18,670,106.47	
Accumulated Depreciation - Seaport Systems	10703-071		2,956,100.20
Parks, Plazas and Monuments	10703-090	16,841,409.31	
Accumulated Depreciation - Parks, Plazas and Monuments	10703-091		2,790,150.91
Other Infrastructure Assets	10703-990	89,181,535.25	
Accumulated Depreciation - Other Infrastructure Assets	10703-991		18,558,462.00
Buildings	10704-010	185,159,241.93	
Accumulated Depreciation - Buildings	10704-011		92,017,164.36
School Buildings	10704-020	62,459,597.77	
Accumulated Depreciation - School Buildings	10704-021		18,614,644.58
Hospitals and Health Centers	10704-030	31,638,657.83	
Accumulated Depreciation - Hospitals and Health Centers	10704-031		6,209,548.44
Markets	10704-040	110,343,702.07	
Accumulated Depreciation - Markets	10704-041		49,505,460.31
Slaughterhouses	10704-050	24,096,356.06	
Accumulated Depreciation - Slaughterhouses	10704-051		4,754,907.95
Other Structures	10704-990	390,950,091.42	
Accumulated Depreciation - Other Structures	10704-991		223,772,725.06
Machinery	10705-010	3,439,954.45	
Accumulated Depreciation - Machinery	10705-011		2,054,938.04
Office Equipment	10705-020	52,588,995.27	
Accumulated Depreciation - Office Equipment	10705-021		35,210,412.85
Information and Communication Technology Equipment	10705-030	47,307,652.19	
Accumulated Depreciation - Information and Communication Technology Equipment	10705-031		25,665,905.20
Agricultural and Forestry Equipment	10705-040	11,251,235.00	
Accumulated Depreciation - Agricultural and Forestry Equipment	10705-041		3,126,584.94
Communication Equipment	10705-070	8,535,972.62	
Accumulated Depreciation - Communication Equipment	10705-071		4,954,416.98
Construction and Heavy Equipment	10705-080	89,688,532.51	
Accumulated Depreciation - Construction and Heavy Equipment	10705-081		33,980,307.02
Disaster Response and Rescue Equipment	10705-090	21,234,125.41	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10705-091		5,658,998.09
Military, Police and Security Equipment	10705-100	9,620,467.45	
Accumulated Depreciation - Military, Police and Security Equipment	10705-101		5,552,060.31
Medical Equipment	10705-110	18,623,629.30	
Accumulated Depreciation - Medical Equipment	10705-111		5,836,280.89
Sports Equipment	10705-130	287,791.00	
Accumulated Depreciation - Sports Equipment	10705-131		102,574.69
Technical and Scientific Equipment	10705-140	7,421,702.64	
Accumulated Depreciation - Technical and Scientific Equipment	10705-141		4,485,090.76
Other Machinery and Equipment	10705-990	39,103,681.89	
Accumulated Depreciation - Other Machinery and Equipment	10705-991		18,867,370.17
Motor Vehicles	10706-010	88,386,307.22	
Accumulated Depreciation - Motor Vehicles	10706-011		44,861,426.26
Watercrafts	10706-040	2,504,857.31	
Accumulated Depreciation - Watercrafts	10706-041		2,075,178.81

Account Title	Account Code	Debit	Credit
Other Transportation Equipment	10706-990	20,384,137.12	
Accumulated Depreciation - Other Transportation Equipment	10706-991		14,782,137.68
Furniture and Fixtures	10707-010	17,676,809.92	
Accumulated Depreciation - Furniture and Fixtures	10707-011		7,448,474.54
Books	10707-020	3,204,709.87	
Accumulated Depreciation - Books	10707-021		2,244,578.47
Construction in Progress - Land Improvements	10710-010	67,065,111.85	
Construction in Progress - Infrastructure Assets	10710-020	26,872,986.98	
Construction in Progress - Buildings and Other Structures	10710-030	205,862,592.10	
Work/Zoo Animals	10799-010	77,800.00	
Other Property, Plant and Equipment	10799-990	45,158,249.45	
Accumulated Depreciation - Other Property, Plant and Equipment	10799-991		29,149,855.55
Breeding Stocks	10801-010	14,000.00	
Computer Software	10901-020	12,550,077.35	
Accounts Payable	20101-010		54,496,696.94
Due to Officers and Employees	20101-020		2,000,142.43
Loans Payable - Domestic	20102-040		48,672,961.08
Due to BIR	20201-010		3,522,760.95
Due to GSIS	20201-020		13,907,888.30
Due to Pag-IBIG	20201-030		2,569,645.15
Due to PhilHealth	20201-040		693,046.69
Due to NGAs	20201-050		193,915.04
Due to GOCCs	20201-060		1,361,365.47
Due to LGUs	20201-070		28,461,385.31
Due to Other Funds	20301-010		110,401,919.37
Bail Bonds Payable	20401-030		1,416,205.93
Guaranty/Security Deposits Payable	20401-040		24,223,053.46
Deferred Real Property Tax	20501-010		38,157,690.32
Other Deferred Credits	20501-990		26,231,627.09
Other Payables	29999-990		34,657,176.77
Government Equity	30101-010		4,465,059,856.96
Prior Period Adjustment	30101-020	21,267,127.23	
Professional Tax	40101-020		353,175.00
Community Tax	40101-050		4,529,609.50
Real Property Tax- Basic	40102-040		72,591,142.68
Discount on Real Property Tax- Basic	40102-041	12,695,644.06	
Real Property Transfer Tax	40102-080		6,569,969.84
Business Tax	40103-030		136,863,417.88
Tax on Delivery Trucks and Vans	40103-050		1,350,293.75
Amusement Tax	40103-060		72,171.34
Franchise Tax	40103-070		1,846,551.79
Printing and Publication Tax	40103-080		137,447.26
Tax Revenue - Fines and Penalties - Taxes on Individual	40105-010		30,100.30
Tax Revenue - Fines and Penalties - Property Taxes	40105-020		2,592,126.74
Tax Revenue - Fines and Penalties - Taxes on Goods and	40105-030		1,490,328.13
Tax Revenue - Fines and Penalties - Other Taxes	40105-040		101.57
Share from Internal Revenue Collections (IRA)	40106-010		185,344,824.00
Permit Fees	40201-010		10,681,176.84
Registration Fees	40201-020		1,347,646.19
Clearance and Certification Fees	40201-040		6,564,695.39
Supervision and Regulation Enforcement Fees	40201-070		218,040.00
Inspection Fees	40201-100		6,635,952.78
Processing Fees	40201-130		66,138.84

Account Title	Account Code	Debit	Credit
Occupation Fees	40201-140		103,125.00
Fees for Sealing and Licensing of Weights and Measure	40201-160		388,400.00
Fines and Penalties - Service Income	40201-980		1,182,002.32
Other Service Income	40201-990		4,176,263.59
School Fees	40202-010		169,385.00
Rent Income	40202-050		463,958.07
Transportation System Fees	40202-070		3,770,237.83
Receipt from Market Operations	40202-140		14,589,335.17
Receipt from Slaughterhouse Operation	40202-150		3,099,732.66
Receipt from Cemetery Operations	40202-160		122,900.00
Garbage Fees	40202-190		2,303,007.50
Hospital Fees	40202-200		3,245,276.77
Interest Income	40202-220		1,549,671.55
Other Business Income	40202-990		18,475.00
Share from PCSO	40401-020		1,140.00
Miscellaneous Income	40601-010		680,431.41
Salaries and Wages - Regular	50101-010	47,081,202.54	
Salaries and Wages - Casual/Contractual	50101-020	24,916,059.09	
Personal Economic Relief Allowance (PERA)	50102-010	7,701,513.56	
Representation Allowance (RA)	50102-020	880,650.00	
Transportation Allowance (TA)	50102-030	880,650.00	
Clothing/Uniform Allowance	50102-040	7,458,000.00	
Subsistence Allowance	50102-050	405,450.00	
Laundry Allowance	50102-060	53,678.00	
Honoraria	50102-100	6,300.00	
Hazard Pay	50102-110	1,892,407.25	
Longevity Pay	50102-120	60,000.00	
Overtime and Night Pay	50102-130	1,548,715.11	
Retirement and Life Insurance Premiums	50103-010	8,286,887.10	
Pag-IBIG Contributions	50103-020	525,473.60	
PhilHealth Contributions	50103-030	992,430.64	
Employees Compensation Insurance Premiums	50103-040	389,493.94	
Terminal Leave Benefits	50104-030	690,688.54	
Other Personnel Benefits	50104-990	4,898,782.98	
Traveling Expenses - Local	50201-010	56,210.00	
Training Expenses	50202-010	65,700.00	
Scholarship Grants/Expenses	50202-020	5,114,836.35	
Office Supplies Expenses	50203-010	139,515.00	
Food Supplies Expenses	50203-050	193,387.96	
Welfare Goods Expenses	50203-060	2,421,600.00	
Drugs and Medicines Expenses	50203-070	428,864.00	
Medical, Dental and Laboratory Supplies Expenses	50203-080	8,500.00	
Fuel, Oil and Lubricants Expenses	50203-090	3,643,573.26	
Other Supplies and Materials Expenses	50203-990	280,339.38	
Water Expenses	50204-010	831,005.70	
Electricity Expenses	50204-020	9,738,462.13	
Postage and Courier Services	50205-010	344.00	
Telephone Expenses	50205-020	200,482.47	
Internet Subscription Expenses	50205-030	40,970.11	
Cable, Satellite, Telegraph and Radio Expenses	50205-040	300.00	
Other Professional Services	50211-990	74,000.00	
Environment/Sanitary Services	50212-010	7,909,282.71	
Other General Services	50212-990	17,314,625.92	

Account Title	Account Code	Debit	Credit
Repairs and Maintenance - Infrastructure Assets	50213-030	1,759,042.74	
Repairs and Maintenance - Machinery and Equipment	50213-050	53,219.00	
Repairs and Maintenance - Transportation Equipment	50213-060	172,084.00	
Subsidy to NGAs	50214-020	612,792.86	
Subsidy to Local Government Units	50214-030	583,158.91	
Taxes, Duties and Licenses	50216-010	377,882.72	
Fidelity Bond Premiums	50216-020	66,000.00	
Insurance Expenses	50216-030	319,859.02	
Advertising Expenses	50299-010	15,000.00	
Printing and Publication Expenses	50299-020	35,000.00	
Rent Expenses	50299-050	1,500.00	
Membership Dues and Contributions to Organizations	50299-060	150,000.00	
Donations	50299-080	5,431,974.56	
Other Maintenance and Operating Expenses	50299-990	650,997.68	
Interest Expenses	50301-020	551,693.37	
Bank Charges	50301-040	15,300.00	
Other Financial Charges	50301-990	13,099.30	
Total		6,189,448,267.59	6,189,448,267.59

Certified Correct:


PACIENCIA S.J. TABINAS
City Accountant