

CITY OF NAGA
Trial Balance
As of June 30, 2013
(GENERAL FUND)

Account Title	Account Code	Debit	Credit
Cash in Vault	101	1,334,678.69	
Cash - Disbursing Officers	103	12,375,672.84	
Petty Cash Fund	104	160,000.00	
Cash in Bank - Local Currency, Current Account	111	34,921,542.01	
Cash in Bank - Local Currency, Savings Account	112	478,150,732.28	
Accounts Receivable	121	73,488.76	
Due from Officers and Employees	123	2,873,208.23	
Loans Receivable - Others	126	55,961,667.15	
Real Property Tax Receivable	127	124,651,710.54	
Due from NGAs	136	1,127,188.63	
Due from GOCCs	137	200.00	
Due from LGUs	138	6,350,422.29	
Due from NGOs/POs	139	2,291,376.00	
Due from Other Funds	144	4,842,036.48	
Receivables - Disallowances/Charges	146	1,748,019.81	
Other Receivables	149	7,080,793.97	
Office Supplies Inventory	155	123,851.15	
Accountable Forms Inventory	156	514,325.60	
Animal/Zoological Supplies Inventory	157	80,000.00	
Food Supplies Inventory	158	10,346,355.00	
Drugs and Medicines Inventory	159	1,846,182.30	
Medical, Dental and Laboratory Supplies Inventory	160	165,967.00	
Gasoline, Oil and Lubricants Inventory	161	783.55	
Agricultural Supplies Inventory	162	2,069,676.40	
Other Supplies Inventory	165	9,320,633.74	
Spare Parts Inventory	167	3,200.00	
Construction Materials Inventory	168	1,585,266.30	
Other Agricultural, Fishery and Forestry Products Invento	176	89,400.00	
Prepaid Insurance	178	1,674,474.09	
Advances to Contractors	181	4,488,912.41	
Other Prepaid Expenses	185	664,014.44	
Guaranty Deposits	186	466,266.71	
Land	201	164,752,973.39	
Land Improvements	202	387,701,585.72	
Accumulated Depreciation - Land Improvements	302		7,864,236.40
Electrification, Power and Energy Structures	205	9,658,643.72	
Accumulated Depreciation - Electrification, Power and	305		1,642,672.91
Office Buildings	211	94,857,670.85	
Accumulated Depreciation - Office Buildings	311		37,541,565.94
School Buildings	212	34,394,048.06	
Accumulated Depreciation - School Buildings	312		8,267,853.61
Hospitals and Health Centers	213	6,396,141.21	
Accumulated Depreciation - Hospitals and Health Cen	313		1,031,036.86
Markets and Slaughterhouses	214	113,616,952.77	
Accumulated Depreciation - Markets and Slaughterhou	314		17,328,955.18
Other Structures	215	288,231,105.00	
Accumulated Depreciation - Other Structures	315		62,155,565.04
Office Equipment	221	26,600,200.97	
Accumulated Depreciation - Office Equipment	321		21,616,120.50
Furniture and Fixtures	222	4,268,852.50	
Accumulated Depreciation - Furniture and Fixtures	322		1,383,622.18
IT Equipment and Software	223	15,874,663.84	
Accumulated Depreciation - IT Equipment	323		7,101,690.72


Account Title	Account Code	Debit	Credit
Library Books	224	585,022.40	
Accumulated Depreciation - Library Books	324		501,494.55
Machineries	226	1,701,123.12	
Accumulated Depreciation - Machineries	326		755,461.61
Agricultural, Fishery and Forestry Equipment	227	1,865,040.00	
Accumulated Depreciation - Agricultural, Fishery and F	327		84,987.52
Communication Equipment	229	4,725,356.92	
Accumulated Depreciation - Communication Equipmen	329		3,422,032.46
Construction and Heavy Equipment	230	23,389,842.51	
Accumulated Depreciation - Construction and Heavy E	330		12,183,291.37
Disaster Response and Rescue Equipment	231	1,582,475.00	
Accumulated Depreciation - Disaster Response and R	331		842,360.47
Hospital Equipment	232	1,420,798.85	
Accumulated Depreciation - Hospital Equipment	332		520,835.64
Medical, Dental and Laboratory Equipment	233	718,342.90	
Accumulated Depreciation - Medical, Dental and Labo	333		203,303.26
Military and Police Equipment	234	5,913,009.45	
Accumulated Depreciation - Military and Police Equipm	334		1,211,465.02
Sports Equipment	235	92,350.00	
Accumulated Depreciation - Sports Equipment	335		23,472.75
Technical and Scientific Equipment	236	4,896,359.84	
Accumulated Depreciation - Technical and Scientific E	336		4,267,326.49
Other Machineries and Equipment	240	10,905,906.47	
Accumulated Depreciation - Other Machineries and Ec	340		5,365,991.89
Motor Vehicles	241	32,107,014.22	
Accumulated Depreciation - Motor Vehicles	341		19,293,925.03
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		1,461,568.92
Other Property, Plant and Equipment	250	33,787,389.04	
Accumulated Depreciation - Other Property, Plant and	350		18,117,951.62
Roads, Highways and Bridges	251	4,258,698.60	
Parks, Plazas and Monuments	252	271,335.00	
Artesian Wells, Reservoirs, Pumping Stations and Condi	254	821,825.00	
Irrigation, Canals and Laterals	255	304,663.25	
Flood Controls	256	6,894,066.97	
Waterways, Aqueducts, Seawalls, River Walls and Other	257	741,260.82	
Other Public Infrastructures	260	672,846.37	
Construction in Progress - Agency Assets	264	259,241,285.23	
Construction in Progress - Roads, Highways and Bridges	266	6,665,673.36	
Construction in Progress - Irrigation, Canals and Laterals	270	1,122,375.56	
Construction in Progress - Flood Controls	271	7,238,949.83	
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	91,617.60	
Accounts Payable	401		66,350,756.96
Due to Officers and Employees	403		1,620,930.59
Due to BIR	412		2,373,043.20
Due to GSIS	413		6,280,935.28
Due to PAG-IBIG	414		74,037.63
Due to PHILHEALTH	415		301,888.15
Due to Other NGAs	416		249,789.92

Account Title	Account Code	Debit	Credit
Due to Other GOCCs	417		28,982.70
Due to LGUs	418		15,536,928.06
Due to Other Funds	424		80,643,337.05
Guaranty Deposits Payable	426		16,828,857.18
Performance/Bidders/Bail Bonds Payable	427		1,416,205.93
Tax Refunds Payable	429		11,543.28
Other Payables	439		12,915,837.61
Loans Payable - Domestic	444		188,161,482.55
Deferred Real Property Tax Income	451		90,337,908.45
Other Deferred Credits	455		75,724,276.60
Government Equity	501		1,395,127,736.50
Amusement Tax	581		2,254,943.85
Business Tax	582		96,030,898.48
Community Tax	583		4,355,463.02
Franchise Tax	584		725,078.28
Occupation Tax	585		387,334.50
Printing and Publication Tax	586		144,951.13
Property Transfer Tax	587		8,484,576.95
Real Property Tax	588		51,063,635.52
Tax on Delivery Trucks and Vans	592		661,499.58
Tax on Sand, Gravel and Other Quarry Products	593		32,150.00
Fines and Penalties - Local Taxes	599		3,437,507.18
Fees on Weights and Measures	601		42,180.00
Permit Fees	605		6,936,086.25
Registration Fees	606		1,427,619.50
Other Permits and Licenses	608		600,062.10
Clearance and Certification Fees	613		2,827,723.24
Garbage Fees	616		886,845.00
Inspection Fees	617		4,779,655.05
Library Fees	618		6,290.00
Medical, Dental and Laboratory Fees	619		1,507,260.00
Processing Fees	621		100,400.00
Other Service Income	628		174,260.50
Fines and Penalties - Service Income	629		1,004,032.81
Hospital Fees	631		1,952,454.93
Income from Cemetery Operations	633		136,650.00
Income from Markets	636		18,851,436.71
Income from Slaughterhouses	637		4,224,551.84
Rent Income	642		9,879,177.52
Tuition Fees	644		445,300.00
Other Business Income	648		406,765.00
Fines and Penalties - Business Income	649		479,699.37
Income from Grants and Donations	662		246,749.15
Interest Income	664		4,962,427.08
Internal Revenue Allotment	665		169,342,148.00
Miscellaneous Income	678		116,732.39
Other Fines and Penalties	679		32,500.00
Prior Year's Adjustment	684	956,839.40	
Salaries and Wages - Regular	701	55,368,954.88	
Salaries and Wages - Casual	705	19,154,235.39	
Salaries and Wages - Contractual	706	881,453.93	
Personnel Economic Relief Allowance (PERA)	711	10,267,385.97	
Representation Allowance (RA)	713	1,862,831.25	
Transportation Allowance (TA)	714	1,780,181.25	
Clothing/Uniform Allowance	715	4,565,000.00	
Productivity Incentive Allowance	717	1,764,000.00	

Account Title	Account Code	Debit	Credit
Hazard Pay	721	185,945.10	
Longevity Pay	722	355,384.97	
Overtime and Night Pay	723	648,522.66	
Cash Gift	724	2,257,500.00	
Year End Bonus	725	6,229,513.44	
Life and Retirement Insurance Contributions	731	9,087,658.01	
PAG-IBIG Contributions	732	547,100.00	
PHILHEALTH Contributions	733	861,425.00	
ECC Contributions	734	507,237.74	
Terminal Leave Benefits	742	1,078,660.52	
Health Workers Benefits	743	925,628.98	
Other Personnel Benefits	749	9,844,705.63	
Traveling Expenses - Local	751	931,482.32	
Training Expenses	753	1,150,075.80	
Scholarship Expenses	754	2,214,786.88	
Office Supplies Expenses	755	1,109,889.60	
Accountable Forms Expenses	756	338,900.70	
Animal/Zoological Supplies Expenses	757	139,071.00	
Food Supplies Expenses	758	1,040,318.84	
Drugs and Medicines Expenses	759	3,801,077.35	
Medical, Dental and Laboratory Supplies Expenses	760	671,086.70	
Gasoline, Oil and Lubricants Expenses	761	9,195,930.36	
Agricultural Supplies Expenses	762	455,605.00	
Textbooks and Instructional Materials Expenses	763	439,200.00	
Other Supplies Expenses	765	3,334,246.60	
Water Expenses	766	1,816,489.55	
Electricity Expenses	767	20,115,503.04	
Cooking Gas Expenses	768	21,950.56	
Postage and Deliveries	771	13,133.00	
Telephone Expenses - Landline	772	427,905.99	
Telephone Expenses - Mobile	773	333,518.27	
Internet Expenses	774	115,916.15	
Membership Dues and Contributions to Organizations	778	7,375.99	
Advertising Expenses	780	197,500.00	
Printing and Binding Expenses	781	680,240.00	
Rent Expenses	782	942,740.00	
Representation Expenses	783	33,768.00	
Subscriptions Expenses	786	12,452.00	
Consultancy Services	793	654,034.96	
Environment/Sanitary Services	794	6,244,480.16	
General Services	795	8,152,224.95	
Repairs and Maintenance - Electrification, Power and En	805	2,088,890.00	
Repairs and Maintenance - Office Buildings	811	222,074.35	
Repairs and Maintenance - Markets and Slaughterhouse	814	14,040.00	
Repairs and Maintenance - Other Structures	815	197,792.50	
Repairs and Maintenance - Office Equipment	821	8,355.00	
Repairs and Maintenance - IT Equipment and Software	823	9,327.00	
Repairs and Maintenance - Machineries	826	88,511.00	
Repairs and Maintenance - Agricultural, Fishery and For	827	1,600.00	
Repairs and Maintenance - Hospital Equipment	832	10,520.00	
Repairs and Maintenance - Sports Equipment	835	380.00	
Repairs and Maintenance - Technical and Scientific Equ	836	19,694.00	
Repairs and Maintenance - Motor Vehicles	841	2,783,575.74	
Repairs and Maintenance - Other Property, Plant and Ec	850	1,800.00	
Repairs and Maintenance - Roads, Highways and Bridge	851	127,126.25	
Repairs and Maintenance - Artesian Wells, Reservoirs, F	854	13,640.00	

Account Title	Account Code	Debit	Credit
Repairs and Maintenance - Irrigation, Canals and Laterals	855	23,130.00	
Repairs and Maintenance - Flood Controls	856	13,100.00	
Repairs and Maintenance - Other Public Infrastructures	860	2,129,418.58	
Subsidy to Local Government Units	874	6,297,497.57	
Subsidy to NGOs/POs	876	537,280.00	
Donations	878	8,852,422.98	
Taxes, Duties and Licenses	891	892,356.60	
Fidelity Bond Premiums	892	38,681.25	
Insurance Expenses	893	500,398.53	
Discount on Real Property Taxes	954	8,270,839.12	
Other Maintenance and Operating Expenses	969	9,676,657.70	
Bank Charges	971	73,233.12	
Documentary Stamps Expenses	974	179,013.06	
Interest Expenses	975	6,639,380.20	
Total		2,589,090,499.71	2,589,090,499.71

Certified Correct:


PACIENCIA S.J. TABINAS
 City Accountant *pu*