

**CITY OF NAGA**  
**General Fund Trial Balance**  
**As of June 30, 2014**

Account Title	Account Code	Debit	Credit
Cash in Vault	101	2,822,451.31	
Cash - Disbursing Officers	103	11,812,537.31	
Petty Cash Fund	104	130,000.00	
Cash in Bank - Local Currency, Current Account	111	93,974,072.07	
Cash in Bank - Local Currency, Savings Account	112	484,313,509.43	
Accounts Receivable	121	78,871.79	
Due from Officers and Employees	123	2,424,723.16	
Loans Receivable - Others	126	57,164,683.38	
Real Property Tax Receivable	127	133,046,400.10	
Due from NGAs	136	1,127,188.63	
Due from GOCCs	137	200.00	
Due from LGUs	138	6,431,270.12	
Due from NGOs/POs	139	2,706,674.23	
Due from Other Funds	144	3,585,217.44	
Receivables - Disallowances/Charges	146	1,748,019.81	
Other Receivables	149	7,354,732.06	
Office Supplies Inventory	155	755,912.94	
Accountable Forms Inventory	156	1,235,566.10	
Animal/Zoological Supplies Inventory	157	80,000.00	
Food Supplies Inventory	158	20,069,159.97	
Drugs and Medicines Inventory	159	1,832,116.23	
Medical, Dental and Laboratory Supplies Inventory	160	165,967.00	
Gasoline, Oil and Lubricants Inventory	161	783.55	
Agricultural Supplies Inventory	162	2,788,626.40	
Other Supplies Inventory	165	11,152,400.57	
Spare Parts Inventory	167	101,925.00	
Construction Materials Inventory	168	1,940,890.05	
Other Agricultural, Fishery and Forestry Products Invent	176	89,400.00	
Prepaid Insurance	178	2,011,562.16	
Advances to Contractors	181	3,990,835.53	
Other Prepaid Expenses	185	669,513.44	
Guaranty Deposits	186	466,266.71	
Other Current Assets	189	500,000.00	
Land	201	169,925,573.39	
Land Improvements	202	385,192,098.28	
Accumulated Depreciation – Land Improvements	302		4,527,155.90
Electrification, Power and Energy Structures	205	9,658,643.72	
Accumulated Depreciation - Electrification, Power and	305		2,537,761.04
Office Buildings	211	107,827,406.70	
Accumulated Depreciation - Office Buildings	311		42,837,494.22
School Buildings	212	35,593,185.07	
Accumulated Depreciation - School Buildings	312		9,297,029.54
Hospitals and Health Centers	213	6,396,141.21	
Accumulated Depreciation - Hospitals and Health Cer	313		1,185,245.08
Markets and Slaughterhouses	214	114,004,672.77	
Accumulated Depreciation - Markets and Slaughterhc	314		21,455,460.52
Other Structures	215	297,523,809.75	
Accumulated Depreciation - Other Structures	315		78,065,052.61
Office Equipment	221	28,262,736.12	
Accumulated Depreciation - Office Equipment	321		22,071,354.81
Furniture and Fixtures	222	5,495,073.67	
Accumulated Depreciation - Furniture and Fixtures	322		1,462,261.49
IT Equipment and Software	223	17,730,003.76	

Account Title	Account Code	Debit	Credit
Accumulated Depreciation - IT Equipment	323		7,696,993.03
Library Books	224	526,332.12	
Accumulated Depreciation - Library Books	324		388,940.38
Machineries	226	2,363,469.12	
Accumulated Depreciation - Machineries	326		891,667.85
Agricultural, Fishery and Forestry Equipment	227	1,865,040.00	
Accumulated Depreciation - Agricultural, Fishery and	327		165,181.12
Communication Equipment	229	4,932,156.92	
Accumulated Depreciation - Communication Equipme	329		3,332,741.42
Construction and Heavy Equipment	230	24,124,842.51	
Accumulated Depreciation - Construction and Heavy	330		13,354,865.28
Disaster Response and Rescue Equipment	231	2,357,475.00	
Accumulated Depreciation - Disaster Response and F	331		934,527.07
Hospital Equipment	232	1,633,242.35	
Accumulated Depreciation - Hospital Equipment	332		648,004.67
Medical, Dental and Laboratory Equipment	233	718,342.90	
Accumulated Depreciation - Medical, Dental and Labo	333		272,664.43
Military and Police Equipment	234	5,913,009.45	
Accumulated Depreciation - Military and Police Equip	334		1,741,644.85
Sports Equipment	235	92,350.00	
Accumulated Depreciation - Sports Equipment	335		31,784.25
Technical and Scientific Equipment	236	4,901,659.84	
Accumulated Depreciation - Technical and Scientific I	336		4,611,825.28
Other Machineries and Equipment	240	11,698,798.47	
Accumulated Depreciation - Other Machineries and E	340		6,044,601.30
Motor Vehicles	241	32,979,314.22	
Accumulated Depreciation - Motor Vehicles	341		20,671,645.42
Watercrafts	244	2,189,099.07	
Accumulated Depreciation - Watercrafts	344		1,970,189.20
Other Transportation Equipment	248	12,904,000.00	
Accumulated Depreciation - Other Transportation Equ	348		2,771,056.06
Other Property, Plant and Equipment	250	35,262,557.59	
Accumulated Depreciation - Other Property, Plant and	350		20,744,518.88
Artesian Wells, Reservoirs, Pumping Stations and Conc	254	2,228,912.83	
Flood Controls	256	7,854,926.62	
Other Public Infrastructures	260	2,009,270.80	
Construction in Progress - Agency Assets	264	263,932,309.66	
Construction in Progress - Roads, Highways and Bridge	266	6,665,673.36	
Construction in Progress - Irrigation, Canals and Latera	270	1,122,375.56	
Construction in Progress - Flood Controls	271	4,255,653.36	
Construction in Progress - Waterways, Aqueducts, Sea	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 Asscots	290	1,299,418.17	
Accounts Payable	401		64,605,406.60
Due to Officers and Employees	403		1,616,263.69
Due to BIR	412		2,364,462.27
Due to GSIS	413		6,783,325.72
Due to PAG-IBIG	414		74,487.18
Due to PHILHEALTH	415		19,865.62
Due to Other NGAs	416		659,264.36
Due to Other GOCCs	417		37,352.76
Due to LGUs	418		6,612,893.14
Due to Other Funds	424		84,603,686.88

Account Title	Account Code	Debit	Credit
Guaranty Deposits Payable	426		17,927,275.55
Performance/Bidders/Bail Bonds Payable	427		1,416,205.93
Tax Refunds Payable	429		11,543.28
Other Payables	439		12,302,273.61
Loans Payable - Domestic	444		161,779,969.77
Deferred Real Property Tax Income	451		98,613,446.84
Other Deferred Credits	455		73,677,298.67
Government Equity	501		1,461,109,832.70
Amusement Tax	581		2,088,838.60
Business Tax	582		106,081,887.35
Community Tax	583		4,745,925.30
Franchise Tax	584		1,047,256.53
Occupation Tax	585		363,082.50
Printing and Publication Tax	586		166,574.47
Property Transfer Tax	587		6,956,663.95
Real Property Tax	588		57,984,776.36
Tax on Delivery Trucks and Vans	592		1,098,787.11
Tax on Sand, Gravel and Other Quarry Products	593		30,000.00
Fines and Penalties - Local Taxes	599		2,163,840.42
Fees on Weights and Measures	601		90,175.00
Permit Fees	605		8,341,649.06
Registration Fees	606		2,807,258.32
Other Permits and Licenses	608		1,259,926.00
Clearance and Certification Fees	613		6,299,138.80
Garbage Fees	616		1,495,519.13
Inspection Fees	617		5,563,678.80
Library Fees	618		4,140.00
Medical, Dental and Laboratory Fees	619		65,901.90
Processing Fees	621		136,500.00
Other Service Income	628		1,022,735.16
Fines and Penalties - Service Income	629		654,747.36
Hospital Fees	631		3,238,482.13
Income from Cemetery Operations	633		295,600.00
Income from Markets	636		21,790,825.98
Income from Slaughterhouses	637		7,753,076.35
Printing and Publication Income	641		10,306.45
Rent Income	642		19,810,856.93
Tuition Fees	644		413,000.00
Other Business Income	648		587,664.13
Fines and Penalties - Business Income	649		25,566.80
Income from Grants and Donations	662		2,837,337.83
Interest Income	664		3,119,585.66
Internal Revenue Allotment	665		182,647,278.00
Share from PAGCOR/PCSO	670		901,571.87
Miscellaneous Income	678		1,448,394.14
Prior Year's Adjustment	684	2,475,517.01	
Salaries and Wages - Regular	701	53,594,932.89	
Salaries and Wages - Casual	705	19,297,442.63	
Personnel Economic Relief Allowance (PERA)	711	10,192,990.23	
Representation Allowance (RA)	713	1,849,742.85	
Transportation Allowance (TA)	714	1,792,742.85	
Clothing/Uniform Allowance	715	4,500,000.00	
Productivity Incentive Allowance	717	1,744,000.00	
Honoraria	720	2,200.00	
Hazard Pay	721	188,790.05	
Longevity Pay	722	260,000.00	

Account Title	Account Code	Debit	Credit
Overtime and Night Pay	723	327,949.11	
Cash Gift	724	2,516,901.00	
Year End Bonus	725	5,861,132.99	
Life and Retirement Insurance Contributions	731	8,965,246.28	
PAG-IBIG Contributions	732	543,800.00	
PHILHEALTH Contributions	733	846,985.50	
ECC Contributions	734	503,039.71	
Terminal Leave Benefits	742	3,176,979.58	
Health Workers Benefits	743	949,814.48	
Other Personnel Benefits	749	5,709,087.50	
Traveling Expenses - Local	751	967,315.66	
Training Expenses	753	1,176,783.00	
Office Supplies Expenses	755	889,250.98	
Accountable Forms Expenses	756	364,553.42	
Animal/Zoological Supplies Expenses	757	134,200.00	
Food Supplies Expenses	758	942,407.84	
Drugs and Medicines Expenses	759	1,787,175.17	
Medical, Dental and Laboratory Supplies Expenses	760	669,327.62	
Gasoline, Oil and Lubricants Expenses	761	8,859,496.00	
Agricultural Supplies Expenses	762	12,863.00	
Textbooks and Instructional Materials Expenses	763	497,559.00	
Other Supplies Expenses	765	2,649,887.50	
Water Expenses	766	2,824,123.05	
Electricity Expenses	767	27,483,355.68	
Cooking Gas Expenses	768	41,112.00	
Postage and Deliveries	771	16,976.00	
Telephone Expenses - Landline	772	438,670.23	
Telephone Expenses - Mobile	773	621,004.88	
Internet Expenses	774	182,268.07	
Membership Dues and Contributions to Organizations	778	51,824.42	
Advertising Expenses	780	311,457.20	
Printing and Binding Expenses	781	741,624.50	
Rent Expenses	782	1,000,480.00	
Representation Expenses	783	27,615.00	
Subscriptions Expenses	786	17,840.00	
Consultancy Services	793	146,270.00	
Environment/Sanitary Services	794	6,719,723.86	
General Services	795	13,047,319.76	
Janitorial Services	796	14,000.00	
Security Services	797	162,400.00	
Repairs and Maintenance - Electrification, Power and E	805	2,841,288.00	
Repairs and Maintenance - Office Buildings	811	443,554.17	
Repairs and Maintenance - School Buildings	812	33,522.50	
Repairs and Maintenance - Other Structures	815	721,861.42	
Repairs and Maintenance - Office Equipment	821	132,908.00	
Repairs and Maintenance - IT Equipment and Software	823	11,262.00	
Repairs and Maintenance - Machineries	826	155,664.00	
Repairs and Maintenance - Agricultural, Fishery and Fo	827	11,880.00	
Repairs and Maintenance - Construction and Heavy Eq.	830	58,105.26	
Repairs and Maintenance - Hospital Equipment	832	2,940.00	
Repairs and Maintenance - Sports Equipment	835	260,800.00	
Repairs and Maintenance - Motor Vehicles	841	1,680,095.37	
Repairs and Maintenance - Parks, Plazas and Monume	852	4,600.00	
Repairs and Maintenance - Other Public Infrastructures	860	980,285.15	
Subsidy to Local Government Units	874	7,257,700.52	
Subsidy to NGOs/POs	876	314,500.00	

Account Title	Account Code	Debit	Credit
Donations	878	10,687,639.44	
Miscellaneous Expenses	884	48,000.00	
Taxes, Duties and Licenses	891	534,388.90	
Fidelity Bond Premiums	892	69,607.50	
Insurance Expenses	893	579,406.54	
Discount on Real Property Taxes	954	7,703,828.31	
Other Maintenance and Operating Expenses	969	5,275,199.18	
Bank Charges	971	47,851.21	
Documentary Stamps Expenses	974	160,783.68	
Interest Expenses	975	5,392,038.52	
Other Financial Charges	979	2,014.15	
<b>Total</b>		<b>2,719,335,068.66</b>	<b>2,719,335,068.66</b>

Certified Correct:

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