

CITY OF NAGA
General Fund Trial Balance
As of June 30, 2015

	Account Code	Debit	Credit
Cash in Vault	101	1,998,856.55	
Cash - Disbursing Officers	103	12,977,739.00	
Petty Cash Fund	104	270,000.00	
Cash in Bank - Local Currency, Current Account	111	161,062,485.42	
Cash in Bank - Local Currency, Savings Account	112	483,220,647.26	
Accounts Receivable	121	79,256.05	
Due from Officers and Employees	123	2,737,130.59	
Loans Receivable - Others	126	59,434,645.42	
Real Property Tax Receivable	127	72,447,058.14	
Due from NGAs	136	961,458.63	
Due from GOCCs	137	200.00	
Due from LGUs	138	5,362,956.74	
Due from NGOs/POs	139	3,652,074.23	
Due from Other Funds	144	4,172,973.62	
Receivables - Disallowances/Charges	146	1,748,019.81	
Other Receivables	149	3,169,254.48	
Office Supplies Inventory	155	823,761.06	
Accountable Forms Inventory	156	1,144,549.28	
Animal/Zoological Supplies Inventory	157	80,000.00	
Food Supplies Inventory	158	22,309,533.03	
Drugs and Medicines Inventory	159	5,481,172.83	
Medical, Dental and Laboratory Supplies Inventory	160	165,967.00	
Gasoline, Oil and Lubricants Inventory	161	783.55	
Agricultural Supplies Inventory	162	3,934,496.40	
Other Supplies Inventory	165	13,024,572.93	
Spare Parts Inventory	167	265,135.00	
Construction Materials Inventory	168	2,211,189.89	
Other Agricultural, Fishery and Forestry Products Invent	176	89,400.00	
Prepaid Insurance	178	2,292,109.24	
Advances to Contractors	181	4,302,378.17	
Other Prepaid Expenses	185	669,513.44	
Guaranty Deposits	186	466,266.71	
Land	201	169,925,573.39	
Land Improvements	202	386,908,425.59	
Accumulated Depreciation - Land Improvements	302		4,901,179.22
Electrification, Power and Energy Structures	205	10,708,968.72	
Accumulated Depreciation - Electrification, Power and	305		3,432,849.17
Office Buildings	211	114,390,936.82	
Accumulated Depreciation - Office Buildings	311		48,618,131.55
School Buildings	212	37,297,610.08	
Accumulated Depreciation - School Buildings	312		10,366,079.19
Hospitals and Health Centers	213	6,396,141.21	
Accumulated Depreciation - Hospitals and Health Cen.	313		1,339,453.30
Markets and Slaughterhouses	214	116,161,066.64	
Accumulated Depreciation - Markets and Slaughterhous	314		25,598,744.17
Other Structures	215	303,545,349.88	
Accumulated Depreciation - Other Structures	315		94,199,735.73
Office Equipment	221	31,221,644.79	
Accumulated Depreciation - Office Equipment	321		22,806,653.35
Furniture and Fixtures	222	6,524,702.74	
Accumulated Depreciation - Furniture and Fixtures	322		1,905,267.02
IT Equipment and Software	223	19,853,036.96	
Accumulated Depreciation - IT Equipment	323		9,491,664.32
Library Books	224	1,023,556.40	
Accumulated Depreciation - Library Books	324		411,925.97
Machineries	226	2,345,711.12	
Accumulated Depreciation - Machineries	326		1,075,687.13

	Account Code	Debit	Credit
Agricultural, Fishery and Forestry Equipment	227	2,250,540.00	
Accumulated Depreciation - Agricultural, Fishery and Forestry Equipment	327		259,634.10
Communication Equipment	229	4,944,678.62	
Accumulated Depreciation - Communication Equipment	329		3,499,019.37
Construction and Heavy Equipment	230	35,414,842.51	
Accumulated Depreciation - Construction and Heavy Equipment	330		14,807,801.69
Disaster Response and Rescue Equipment	231	3,287,378.00	
Accumulated Depreciation - Disaster Response and Rescue Equipment	331		1,111,579.09
Hospital Equipment	232	2,218,042.35	
Accumulated Depreciation - Hospital Equipment	332		794,272.62
Medical, Dental and Laboratory Equipment	233	1,423,568.86	
Accumulated Depreciation - Medical, Dental and Laboratory Equipment	333		342,083.95
Military and Police Equipment	234	5,913,009.45	
Accumulated Depreciation - Military and Police Equipment	334		2,266,261.33
Sports Equipment	235	92,350.00	
Accumulated Depreciation - Sports Equipment	335		39,765.00
Technical and Scientific Equipment	236	4,973,475.84	
Accumulated Depreciation - Technical and Scientific Equipment	336		2,941,642.70
Other Machineries and Equipment	240	18,260,556.47	
Accumulated Depreciation - Other Machineries and Equipment	340		6,714,748.26
Motor Vehicles	241	33,214,514.22	
Accumulated Depreciation - Motor Vehicles	341		21,994,745.45
Watercrafts	244	2,189,099.07	
Accumulated Depreciation - Watercrafts	344		1,970,189.20
Other Transportation Equipment	248	13,441,305.00	
Accumulated Depreciation - Other Transportation Equipment	348		4,205,645.45
Other Property, Plant and Equipment	250	37,766,548.96	
Accumulated Depreciation - Other Property, Plant and Equipment	350		22,099,467.35
Roads, Highways and Bridges	251	12,187,907.44	
Flood Controls	256	7,592,767.68	
Construction in Progress - Agency Assets	264	287,625,680.10	
Construction in Progress - Roads, Highways and Bridges	266	7,112,904.23	
Construction in Progress - Irrigation, Canals and Lateral Canals	270	1,122,375.56	
Construction in Progress - Flood Controls	271	3,006,628.78	
Construction in Progress - Waterways, Aqueducts, Seawalls and Dikes	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	1,299,448.17	
Accounts Payable	401		25,736,160.78
Due to Officers and Employees	403		991,246.13
Due to BIR	412		2,850,320.06
Due to GSIS	413		6,209,090.78
Due to PAG-IBIG	414		121,457.58
Due to PHILHEALTH	415		354,077.62
Due to Other NGAs	416		1,778,312.81
Due to Other GOCCs	417		124,987.84
Due to LGUs	418		12,869,625.49
Due to Other Funds	424		39,751,790.30
Guaranty Deposits Payable	426		21,317,941.72
Performance/Bidders/Bail Bonds Payable	427		1,416,205.93
Tax Refunds Payable	429		11,543.28
Other Payables	439		22,509,246.55
Loans Payable - Domestic	444		130,045,956.97
Deferred Real Property Tax Income	451		71,280,429.48
Other Deferred Credits	455		39,049,876.16
Government Equity	501		1,632,439,898.58
Amusement Tax	581		2,407,352.74
Business Tax	582		120,906,318.08

	Account Code	Debit	Credit
Community Tax	583		4,681,921.90
Franchise Tax	584		782,560.12
Occupation Tax	585		332,637.24
Printing and Publication Tax	586		175,055.39
Property Transfer Tax	587		7,432,298.99
Real Property Tax	588		58,187,776.44
Tax on Delivery Trucks and Vans	592		1,048,734.74
Fines and Penalties - Local Taxes	599		2,178,962.51
Fees on Weights and Measures	601		201,450.00
Permit Fees	605		10,723,229.00
Registration Fees	606		2,327,957.50
Other Permits and Licenses	608		1,848,966.00
Clearance and Certification Fees	613		6,921,432.17
Garbage Fees	616		1,786,270.00
Inspection Fees	617		6,064,350.31
Library Fees	618		9,960.00
Medical, Dental and Laboratory Fees	619		64,450.00
Processing Fees	621		124,950.00
Other Service Income	628		1,046,769.19
Fines and Penalties - Service Income	629		486,770.08
Hospital Fees	631		4,179,516.85
Income from Cemetery Operations	633		177,002.31
Income from Markets	636		26,337,849.12
Income from Slaughterhouses	637		7,716,468.11
Printing and Publication Income	641		2,000.00
Rent Income	642		21,871,987.65
Tuition Fees	644		936,547.20
Other Business Income	648		433,990.25
Fines and Penalties - Business Income	649		124,259.86
Income from Grants and Donations	662		500,160.68
Interest Income	664		4,208,528.60
Internal Revenue Allotment	665		208,460,328.00
Share from PAGCOR/PCSO	670		3,540.00
Miscellaneous Income	678		651,823.52
Other Fines and Penalties	679		7,000.00
Prior Year's Adjustment	684		3,645,448.35
Salaries and Wages - Regular	701	60,907,330.93	
Salaries and Wages - Casual	705	17,336,729.05	
Personnel Economic Relief Allowance (PERA)	711	11,335,617.50	
Representation Allowance (RA)	713	1,915,793.75	
Transportation Allowance (TA)	714	1,858,793.75	
Clothing/Uniform Allowance	715	4,520,000.00	
Productivity Incentive Allowance	717	1,732,000.00	
Honoraria	720	499,392.57	
Longevity Pay	722	325,610.68	
Overtime and Night Pay	723	1,446,586.61	
Cash Gift	724	2,265,745.50	
Year End Bonus	725	6,105,052.79	
Life and Retirement Insurance Contributions	731	9,644,658.53	
PAG-IBIG Contributions	732	606,389.70	
PHILHEALTH Contributions	733	910,456.66	
ECC Contributions	734	557,773.57	
Terminal Leave Benefits	742	1,343,751.08	
Health Workers Benefits	743	944,539.18	
Other Personnel Benefits	749	18,806,271.43	
Traveling Expenses - Local	751	1,484,638.93	
Training Expenses	753	1,027,718.00	
Scholarship Expenses	754	3,560,823.24	
Office Supplies Expenses	755	837,216.19	
Accountable Forms Expenses	756	388,011.82	

	Account Code	Debit	Credit
Animal/Zoological Supplies Expenses	757	100.00	
Food Supplies Expenses	758	603,049.45	
Drugs and Medicines Expenses	759	2,000,922.03	
Medical, Dental and Laboratory Supplies Expenses	760	431,737.65	
Gasoline, Oil and Lubricants Expenses	761	5,314,803.02	
Agricultural Supplies Expenses	762	3,780.00	
Other Supplies Expenses	765	2,343,707.97	
Water Expenses	766	3,676,859.83	
Electricity Expenses	767	24,289,307.13	
Cooking Gas Expenses	768	15,864.00	
Postage and Deliveries	771	15,378.00	
Telephone Expenses - Landline	772	440,987.82	
Telephone Expenses - Mobile	773	607,896.53	
Internet Expenses	774	223,678.68	
Membership Dues and Contributions to Organizations	778	282,800.00	
Advertising Expenses	780	217,557.16	
Printing and Binding Expenses	781	339,888.00	
Rent Expenses	782	129,990.00	
Representation Expenses	783	10,745.00	
Subscriptions Expenses	786	2,837.00	
Consultancy Services	793	189,617.46	
Environment/Sanitary Services	794	6,806,283.79	
General Services	795	13,333,657.33	
Janitorial Services	796	10,730.23	
Security Services	797	655,100.00	
Repairs and Maintenance - Electrification, Power and Er	805	645,736.30	
Repairs and Maintenance - Office Buildings	811	670,200.00	
Repairs and Maintenance - Other Structures	815	540,064.90	
Repairs and Maintenance - Office Equipment	821	27,042.00	
Repairs and Maintenance - IT Equipment and Software	823	72,080.20	
Repairs and Maintenance - Machineries	826	95,829.00	
Repairs and Maintenance - Agricultural, Fishery and For	827	2,467.20	
Repairs and Maintenance - Hospital Equipment	832	21,444.00	
Repairs and Maintenance - Sports Equipment	835	339,970.00	
Repairs and Maintenance - Technical and Scientific Equ	836	11,060.00	
Repairs and Maintenance - Motor Vehicles	841	881,094.79	
Repairs and Maintenance - Parks, Plazas and Monumer	852	6,418.00	
Repairs and Maintenance - Other Public Infrastructures	860	1,201,980.20	
Subsidy to Local Government Units	874	8,101,915.23	
Subsidy to NGOs/POs	876	110,000.00	
Subsidy to Other Funds	877	1,194,400.00	
Donations	878	8,841,647.00	
Miscellaneous Expenses	884	6,000.00	
Taxes, Duties and Licenses	891	666,329.98	
Fidelity Bond Premiums	892	81,910.00	
Insurance Expenses	893	759,487.61	
Discount on Real Property Taxes	954	7,803,263.25	
Other Maintenance and Operating Expenses	969	6,696,834.98	
Bank Charges	971	20,001.29	
Documentary Stamps Expenses	974	134,593.10	
Interest Expenses	975	3,799,052.46	
Total		2,825,049,016.64	2,825,049,016.64

Certified Correct:


PACIENCIA S.J. TABINAS
City Accountant 12/20/15