


**CITY OF NAGA**  
**Post-Closing Trial Balance**  
**As of June 30, 2016**

Account Title	Account Code	GENERAL	
		Debit	Credit
Cash Local Treasury	10101-010	1,381,878.67	
Petty Cash	10101-020	441,113.32	
Cash in Bank - Local Currency, Current Account	10102-010	100,220,411.11	
Cash in Bank - Local Currency, Savings Account	10102-020	646,645,436.09	
Guaranty Deposits	10205-020	909,407.95	
Accounts Receivable	10301-010	79,301.08	
Real Property Tax Receivable	10301-020	97,285,899.56	
Loans Receivable - Others	10301-990	62,629,927.25	
Due from National Government Agencies	10303-010	961,870.74	
Due from Government-Owned and/or Controlled Corpor	10303-020	200.00	
Due from Local Government Units	10303-030	6,002,387.43	
Due from Other Funds	10304-050	2,538,097.55	
Advances for Payroll	10305-020	190,031.60	
Advances to Special Disbursing Officer	10305-030	14,294,927.69	
Advances for Officers and Employees	10305-040	4,063,677.20	
Receivables - Disallowances/Charges	10306-010	1,748,019.81	
Due from Officers and Employees	10306-020	33,863.37	
Due from Non-Government Organizations/People's Orga	10306-030	4,027,393.44	-
Other Receivables	10306-990	3,232,123.90	-
Food Supplies for Distribution	10402-010	22,967,829.53	-
Welfare Goods for Distribution	10402-020	625,000.00	-
Agricultural Produce for Distribution	10402-060	89,400.00	-
Office Supplies Inventory	10404-010	1,167,133.72	-
Accountable Forms, Plates and Stickers	10404-020	940,604.26	-
Non-Accountable Forms Inventory	10404-030	80,000.00	-
Food Supplies Inventory	10404-050	4,636,840.00	-
Drugs and Medicines Inventory	10404-060	9,248,763.65	-
Medical, Dental and Laboratory Supplies Inventory	10404-070	1,569,446.27	-
Fuel, Oil and Lubricants Inventory	10404-080	2,572.35	-
Agricultural and Marine Supplies Inventory	10404-090	6,000,189.60	-
Textbooks and Instructional Materials Inventory	10404-100	240,000.00	-
Construction Materials Inventory	10404-130	4,546,270.39	-
Other Supplies and Materials Inventory	10404-990	22,969,543.65	-
Advances to Contractors	10501-010	4,212,712.40	-
Prepaid Insurance	10501-050	1,809,198.74	-
Other Prepayments	10501-990	669,513.44	-
Land	10701-010	184,996,699.79	-
Other Land Improvements	10702-990	387,959,028.53	-
Accumulated Depreciation - Other Land Improvements	10702-991	-	5,351,752.12
Road Networks	10703-010	15,761,500.94	-
Flood Control Systems	10703-020	26,904,930.29	-
Other Infrastructure Assets	10703-990	1,766,566.99	-
Buildings	10704-010	119,712,714.52	-
Accumulated Depreciation - Buildings	10704-011	-	55,816,958.86
School Buildings	10704-020	37,881,302.66	-
Accumulated Depreciation - School Buildings	10704-021	-	11,631,652.34
Hospitals and Health Centers	10704-030	20,186,745.39	-
Accumulated Depreciation - Hospitals and Health Cente	10704-031	-	1,508,018.89
Markets	10704-040	109,509,354.84	-
Accumulated Depreciation - Markets	10704-041	-	28,573,015.79
Slaughterhouses	10704-050	6,651,711.80	-
Accumulated Depreciation - Slaughterhouses	10704-051	-	1,735,554.62

Account Title	Account Code	GENERAL	
		Debit	Credit
Hostels and Dormitories	10704-060	327,106.67	-
Other Structures	10704-990	313,300,393.68	-
Accumulated Depreciation - Other Structures	10704-991	-	114,869,849.90
Machinery	10705-010	2,362,811.12	-
Accumulated Depreciation - Machinery	10705-011	-	1,304,464.57
Office Equipment	10705-020	35,649,719.45	-
Accumulated Depreciation - Office Equipment	10705-021	-	24,455,832.74
Information and Communication Technology Equipment	10705-030	25,665,200.13	-
Accumulated Depreciation - Information and Communication	10705-031	-	12,164,982.18
Agricultural and Forestry Equipment	10705-040	4,145,540.00	-
Accumulated Depreciation - Agricultural and Forestry Equipment	10705-041	-	394,244.14
Communication Equipment	10705-070	5,444,554.62	-
Accumulated Depreciation - Communication Equipment	10705-071	-	3,697,345.24
Construction and Heavy Equipment	10705-080	35,414,842.51	-
Accumulated Depreciation - Construction and Heavy Equipment	10705-081	-	18,873,784.30
Disaster Response and Rescue Equipment	10705-090	4,024,974.00	-
Accumulated Depreciation - Disaster Response and Rescue Equipment	10705-091	-	1,560,454.31
Military, Police and Security Equipment	10705-100	5,913,009.45	-
Accumulated Depreciation - Military, Police and Security Equipment	10705-101	-	2,938,093.69
Medical Equipment	10705-110	5,390,908.21	-
Accumulated Depreciation - Medical Equipment	10705-111	-	1,504,539.54
Sports Equipment	10705-130	92,350.00	-
Accumulated Depreciation - Sports Equipment	10705-131	-	49,285.00
Technical and Scientific Equipment	10705-140	4,973,475.84	-
Accumulated Depreciation - Technical and Scientific Equipment	10705-141	-	3,152,955.89
Other Machinery and Equipment	10705-990	23,692,278.24	-
Accumulated Depreciation - Other Machinery and Equipment	10705-991	-	8,790,560.66
Motor Vehicles	10706-010	42,013,554.22	-
Accumulated Depreciation - Motor Vehicles	10706-011	-	24,022,585.24
Watercrafts	10706-040	2,189,099.07	-
Accumulated Depreciation - Watercrafts	10706-041	-	1,970,189.20
Other Transportation Equipment	10706-990	13,466,305.00	-
Accumulated Depreciation - Other Transportation Equipment	10706-991	-	6,501,058.38
Furniture and Fixtures	10707-010	8,043,948.71	-
Accumulated Depreciation - Furniture and Fixtures	10707-011	-	2,533,381.04
Books	10707-020	1,215,294.25	-
Accumulated Depreciation - Books	10707-021	-	555,177.83
Construction in Progress - Land Improvements	10710-010	95,485,551.84	-
Construction in Progress - Infrastructure Assets	10710-020	20,307,074.97	-
Construction in Progress - Buildings and Other Structures	10710-030	193,939,167.16	-
Work/Zoo Animals	10799-010	78,200.00	-
Other Property, Plant and Equipment	10799-990	40,042,505.62	-
Accumulated Depreciation - Other Property, Plant and Equipment	10799-991	-	23,626,748.02
Breeding Stocks	10801-010	14,000.00	-
Accounts Payable	20101-010	-	8,953,901.99
Due to Officers and Employees	20101-020	-	861,377.88
Loans Payable - Domestic	20102-040	-	119,329,084.85
Due to BIR	20201-010	-	3,319,819.60
Due to GSIS	20201-020	-	6,889,122.22
Due to Pag-IBIG	20201-030	-	228,125.28
Due to PhilHealth	20201-040	-	419,124.62
Due to NGAs	20201-050	-	3,799,054.40
Due to GOCCs	20201-060	-	165,492.34
Due to LGUs	20201-070	-	27,152,996.28
Due to Other Funds	20301-010	-	38,452,543.23

Account Title	Account Code	GENERAL	
		Debit	Credit
Bail Bonds Payable	20401-030		1,416,205.93
Guaranty/Security Deposits Payable	20401-040		17,017,789.76
Deferred Real Property Tax	20501-010		54,882,649.65
Other Deferred Credits	20501-990		83,152,118.91
Other Payables	29999-990		25,800,912.87
Government Equity	30101-010		2,073,560,601.97
<b>Total</b>		<b>2,822,983,406.27</b>	<b>2,822,983,406.27</b>

Certified Correct:

  
 PACIENCIA S.J. TABINAS  
 City Accountant

**CITY OF NAGA**  
**General Fund - Trial Balance**  
**As of June 30, 2016**

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	1,381,878.67	
Petty Cash	10101-020	441,113.32	
Cash in Bank - Local Currency, Current Account	10102-010	100,220,411.11	
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Guaranty Deposits	10205-020	909,407.95	
Accounts Receivable	10301-010	79,301.08	
Real Property Tax Receivable	10301-020	97,285,899.56	
Loans Receivable - Others	10301-990	62,629,927.25	
Due from National Government Agencies	10303-010	961,870.74	
Due from Government-Owned and/or Controlled Corporations	10303-020	200.00	
Due from Local Government Units	10303-030	6,002,387.43	
Due from Other Funds	10304-050	2,538,097.55	
Advances for Payroll	10305-020	190,031.60	
Advances to Special Disbursing Officer	10305-030	14,294,927.69	
Advances for Officers and Employees	10305-040	4,063,677.20	
Receivables - Disallowances/Charges	10306-010	1,748,019.81	
Due from Officers and Employees	10306-020	33,863.37	
Due from Non-Government Organizations/People's Organizations	10306-030	4,027,393.44	
Other Receivables	10306-990	3,232,123.90	
Food Supplies for Distribution	10402-010	22,967,829.53	
Welfare Goods for Distribution	10402-020	625,000.00	
Agricultural Produce for Distribution	10402-060	89,400.00	
Office Supplies Inventory	10404-010	1,167,133.72	
Accountable Forms, Plates and Stickers	10404-020	940,604.26	
Non-Accountable Forms Inventory	10404-030	80,000.00	
Food Supplies Inventory	10404-050	4,636,840.00	
Drugs and Medicines Inventory	10404-060	9,248,763.65	
Medical, Dental and Laboratory Supplies Inventory	10404-070	1,569,446.27	
Fuel, Oil and Lubricants Inventory	10404-080	2,572.35	
Agricultural and Marine Supplies Inventory	10404-090	6,000,189.60	
Textbooks and Instructional Materials Inventory	10404-100	240,000.00	
Construction Materials Inventory	10404-130	4,546,270.39	
Other Supplies and Materials Inventory	10404-990	22,969,543.65	
Advances to Contractors	10501-010	4,212,712.40	
Prepaid Insurance	10501-050	1,809,198.74	
Other Prepayments	10501-990	669,513.44	
Land	10701-010	184,996,699.79	
Other Land Improvements	10702-990	387,959,028.53	
Accumulated Depreciation - Other Land Improvements	10702-991		5,351,752.12
Road Networks	10703-010	15,761,500.94	
Flood Control Systems	10703-020	26,904,930.29	
Other Infrastructure Assets	10703-990	1,766,566.99	
Buildings	10704-010	119,712,714.52	
Accumulated Depreciation - Buildings	10704-011		55,816,958.86
School Buildings	10704-020	37,881,302.66	
Accumulated Depreciation - School Buildings	10704-021		11,631,652.34
Hospitals and Health Centers	10704-030	20,186,745.39	
Accumulated Depreciation - Hospitals and Health Centers	10704-031		1,508,018.89
Markets	10704-040	109,509,354.84	
Accumulated Depreciation - Markets	10704-041		28,573,015.79
Slaughterhouses	10704-050	6,651,711.80	
Accumulated Depreciation - Slaughterhouses	10704-051		1,735,554.62
Hostels and Dormitories	10704-060	327,106.67	
Other Structures	10704-990	313,300,393.68	
Accumulated Depreciation - Other Structures	10704-991		114,869,849.90


Account Title	Account Code	Debit	Credit
Machinery	10705-010	2,362,811.12	
Accumulated Depreciation - Machinery	10705-011		1,304,464.57
Office Equipment	10705-020	35,649,719.45	
Accumulated Depreciation - Office Equipment	10705-021		24,455,832.74
Information and Communication Technology Equipment	10705-030	25,665,200.13	
Accumulated Depreciation - Information and Communication Equipment	10705-031		12,164,982.18
Agricultural and Forestry Equipment	10705-040	4,145,540.00	
Accumulated Depreciation - Agricultural and Forestry Equipment	10705-041		394,244.14
Communication Equipment	10705-070	5,444,554.62	
Accumulated Depreciation - Communication Equipment	10705-071		3,697,345.24
Construction and Heavy Equipment	10705-080	35,414,842.51	
Accumulated Depreciation - Construction and Heavy Equipment	10705-081		18,873,784.30
Disaster Response and Rescue Equipment	10705-090	4,024,974.00	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10705-091		1,560,454.31
Military, Police and Security Equipment	10705-100	5,913,009.45	
Accumulated Depreciation - Military, Police and Security Equipment	10705-101		2,938,093.69
Medical Equipment	10705-110	5,390,908.21	
Accumulated Depreciation - Medical Equipment	10705-111		1,504,539.54
Sports Equipment	10705-130	92,350.00	
Accumulated Depreciation - Sports Equipment	10705-131		49,285.00
Technical and Scientific Equipment	10705-140	4,973,475.84	
Accumulated Depreciation - Technical and Scientific Equipment	10705-141		3,152,955.89
Other Machinery and Equipment	10705-990	23,692,278.24	
Accumulated Depreciation - Other Machinery and Equipment	10705-991		8,790,560.66
Motor Vehicles	10706-010	42,013,554.22	
Accumulated Depreciation - Motor Vehicles	10706-011		24,022,585.24
Watercrafts	10706-040	2,189,099.07	
Accumulated Depreciation - Watercrafts	10706-041		1,970,189.20
Other Transportation Equipment	10706-990	13,466,305.00	
Accumulated Depreciation - Other Transportation Equipment	10706-991		6,501,058.38
Furniture and Fixtures	10707-010	8,043,948.71	
Accumulated Depreciation - Furniture and Fixtures	10707-011		2,533,381.04
Books	10707-020	1,215,294.25	
Accumulated Depreciation - Books	10707-021		555,177.83
Construction in Progress - Land Improvements	10710-010	95,485,551.84	
Construction in Progress - Infrastructure Assets	10710-020	20,307,074.97	
Construction in Progress - Buildings and Other Structures	10710-030	193,939,167.16	
Work/Zoo Animals	10799-010	78,200.00	
Other Property, Plant and Equipment	10799-990	40,042,505.62	
Accumulated Depreciation - Other Property, Plant and Equipment	10799-991		23,626,748.02
Breeding Stocks	10801-010	14,000.00	
Accounts Payable	20101-010		8,953,901.99
Due to Officers and Employees	20101-020		861,377.88
Loans Payable - Domestic	20102-040		119,329,084.85
Due to BIR	20201-010		3,319,819.60
Due to GSIS	20201-020		6,889,122.22
Due to Pag-IBIG	20201-030		228,125.28
Due to PhilHealth	20201-040		419,124.62
Due to NGAs	20201-050		3,799,054.40
Due to GOCCs	20201-060		165,492.34
Due to LGUs	20201-070		27,152,996.28
Due to Other Funds	20301-010		38,452,543.23
Bail Bonds Payable	20401-030		1,416,205.93
Guaranty/Security Deposits Payable	20401-040		17,017,789.76
Deferred Real Property Tax	20501-010		54,882,649.65
Other Deferred Credits	20501-990		83,152,118.91
Other Payables	29999-990		25,800,912.87
Government Equity	30101-010		1,832,198,283.48

Account Title	Account Code	Debit	Credit
Prior Period Adjustment	30101-020	4,066,066.56	
Community Tax	40101-050		4,817,108.96
Real Property Tax- Basic	40102-040		57,624,491.13
Discount on Real Property Tax- Basic	40102-041	8,337,859.45	
Real Property Transfer Tax	40102-080		7,641,142.60
Business Tax	40103-030		137,364,451.82
Tax on Delivery Trucks and Vans	40103-050		1,187,502.17
Amusement Tax	40103-060		3,127,527.49
Franchise Tax	40103-070		850,963.35
Printing and Publication Tax	40103-080		226,030.36
Tax Revenue - Fines and Penalties - Taxes on Individu	40105-010		126,726.84
Tax Revenue - Fines and Penalties - Property Taxes	40105-020		1,676,031.08
Tax Revenue - Fines and Penalties - Taxes on Goods a	40105-030		2,319,545.38
Tax Revenue - Fines and Penalties - Other Taxes	40105-040		14,435.59
Share from Internal Revenue Collections (IRA)	40106-010		227,778,936.00
Share from Economic Zones	40106-050		174,642.05
Permit Fees	40201-010		11,109,398.67
Registration Fees	40201-020		2,296,080.00
Clearance and Certification Fees	40201-040		7,145,027.57
Supervision and Regulation Enforcement Fees	40201-070		207,690.00
Inspection Fees	40201-100		6,010,518.73
Processing Fees	40201-130		198,300.00
Occupation Fees	40201-140		328,925.00
Fees for Sealing and Licensing of Weights and Measu	40201-160		277,084.01
Fines and Penalties - Service Income	40201-980		639,368.81
Other Service Income	40201-990		1,141,727.09
School Fees	40202-010		467,225.00
Rent Income	40202-050		23,810,828.45
Receipt from Market Operations	40202-140		26,380,996.00
Receipt from Slaughterhouse Operation	40202-150		8,480,577.83
Receipt from Cemetery Operations	40202-160		150,050.00
Garbage Fees	40202-190		2,048,007.50
Hospital Fees	40202-200		4,204,890.17
Interest Income	40202-220		4,557,860.32
Other Business Income	40202-990		703,948.38
Share from PCSO	40401-020		7,560.00
Grants and Donations in Cash	40402-010		4,500.00
Miscellaneous Income	40601-010		702,245.42
Salaries and Wages - Regular	50101-010	70,113,150.58	
Salaries and Wages - Casual/Contractual	50101-020	27,080,315.45	
Personal Economic Relief Allowance (PERA)	50102-010	12,163,433.38	
Representation Allowance (RA)	50102-020	1,889,075.00	
Transportation Allowance (TA)	50102-030	1,832,075.00	
Clothing/Uniform Allowance	50102-040	5,575,000.00	
Honoraria	50102-100	126,500.00	
Longevity Pay	50102-120	150,000.00	
Overtime and Night Pay	50102-130	1,668,624.91	
Other Bonuses and Allowances	50102-990	17,540,389.92	
Retirement and Life Insurance Premiums	50103-010	11,807,388.45	
Pag-IBIG Contributions	50103-020	707,266.42	
PhilHealth Contributions	50103-030	1,099,278.04	
Employees Compensation Insurance Premiums	50103-040	658,757.74	
Terminal Leave Benefits	50104-030	2,046,371.43	
Other Personnel Benefits	50104-990	8,219,580.04	
Traveling Expenses - Local	50201-010	3,179,704.20	
Training Expenses	50202-010	1,032,246.30	
Scholarship Grants/Expenses	50202-020	4,359,295.08	
Office Supplies Expenses	50203-010	580,994.57	

Account Title	Account Code	Debit	Credit
Accountable Forms Expenses	50203-020	259,068.24	
Non-Accountable Forms Expenses	50203-030	45,000.00	
Animal/Zoological Supplies Expenses	50203-040	1,443.00	
Food Supplies Expenses	50203-050	1,759,228.43	
Drugs and Medicines Expenses	50203-070	1,166,279.66	
Medical, Dental and Laboratory Supplies Expenses	50203-080	195,660.90	
Fuel, Oil and Lubricants Expenses	50203-090	5,436,064.49	
Agricultural and Marine Supplies Expenses	50203-100	4,781.50	
Other Supplies and Materials Expenses	50203-990	1,968,098.10	
Water Expenses	50204-010	4,323,274.19	
Electricity Expenses	50204-020	23,680,491.50	
Postage and Courier Services	50205-010	21,838.68	
Telephone Expenses	50205-020	1,075,220.44	
Internet Subscription Expenses	50205-030	228,035.81	
Generation, Transmission and Distribution Expenses	50209-010	360,168.40	
Consultancy Services	50211-030	98,210.00	
Other Professional Services	50211-990	43,500.00	
Environment/Sanitary Services	50212-010	7,272,507.57	
Security Services	50212-030	350,533.17	
Other General Services	50212-990	10,837,974.15	
Repairs and Maintenance - Infrastructure Assets	50213-030	1,774,565.00	
Repairs and Maintenance - Buildings and Other Structures	50213-040	1,503,178.24	
Repairs and Maintenance - Machinery and Equipment	50213-050	161,151.00	
Repairs and Maintenance - Transportation Equipment	50213-060	944,343.09	
Repairs and Maintenance - Furniture and Fixtures	50213-070	7,100.00	
Subsidy to Local Government Units	50214-030	33,948,662.76	
Taxes, Duties and Licenses	50216-010	802,819.14	
Fidelity Bond Premiums	50216-020	143,017.50	
Insurance Expenses	50216-030	811,693.21	
Advertising Expenses	50299-010	124,686.62	
Transportation and Delivery Expenses	50299-040	13,374.74	
Rent Expenses	50299-050	212,300.00	
Membership Dues and Contributions to Organizations	50299-060	281,632.25	
Subscription Expenses	50299-070	15,216.00	
Donations	50299-080	7,759,359.12	
Other Maintenance and Operating Expenses	50299-990	9,229,438.81	
Interest Expenses	50301-020	3,190,983.43	
Bank Charges	50301-040	127,415.63	
Other Financial Charges	50301-990	28,337.99	
<b>Total</b>		<b>3,127,423,431.55</b>	<b>3,127,423,431.55</b>

(0.00)

Certified Correct:

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