

CITY OF NAGA
General Fund - Trial Balance
As of June 30, 2017

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	2,569,672.30	
Petty Cash	10101-020	380,484.10	
Cash in Bank - Local Currency, Current Account	10102-010	246,539,652.08	
Cash in Bank - Local Currency, Savings Account	10102-020	632,741,438.35	
Accounts Receivable	10301-010	79,302.19	
Real Property Tax Receivable	10301-020	28,732,172.08	
Loans Receivable - Others	10301-990	63,397,257.86	
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	7,281,727.36	
Due from Other Funds	10304-050	4,875,810.51	
Advances for Payroll	10305-020	189,492.60	
Advances to Special Disbursing Officer	10305-030	4,768,062.21	
Advances for Officers and Employees	10305-040	1,938,507.45	
Receivables - Disallowances/Charges	10306-010	1,747,293.81	
Due from Officers and Employees	10306-020	4,778.74	
Due from Non-Government Organizations/People's Organizations	10306-030	4,854,236.17	
Other Receivables	10306-990	4,335,670.44	
Food Supplies for Distribution	10402-010	1,819,000.00	
Welfare Goods for Distribution	10402-020	358,400.00	
Drugs and Medicines for Distribution	10402-030	1,049,450.00	
Agricultural Produce for Distribution	10402-060	849,660.00	
Textbooks and Instructional Materials for Distribution	10402-070	280,000.00	
Property and Equipment for Distribution	10402-090	1,236,762.00	
Office Supplies Inventory	10404-010	397,826.05	
Accountable Forms, Plates and Stickers	10404-020	558,385.82	
Non-Accountable Forms Inventory	10404-030	80,000.00	
Food Supplies Inventory	10404-050	226,565.00	
Drugs and Medicines Inventory	10404-060	3,614,415.40	
Medical, Dental and Laboratory Supplies Inventory	10404-070	428,743.05	
Fuel, Oil and Lubricants Inventory	10404-080	142,425.74	
Agricultural and Marine Supplies Inventory	10404-090	7,289,200.00	
Construction Materials Inventory	10404-130	4,618,085.15	
Other Supplies and Materials Inventory	10404-990	22,040,281.81	
Advances to Contractors	10501-010	6,546,433.51	
Prepaid Insurance	10501-050	1,954,674.61	
Other Prepayments	10501-990	669,513.44	
Discount on Advance Payments	10502-010	168,405.48	
Land	10701-010	1,290,224,435.79	
Other Land Improvements	10702-990	389,351,959.67	
Accumulated Depreciation - Other Land Improvements	10702-991		5,870,700.90
Road Networks	10703-010	83,767,988.77	
Accumulated Depreciation - Road Networks	10703-011		1,178,923.07
Flood Control Systems	10703-020	140,773,995.05	
Accumulated Depreciation - Flood Control Systems	10703-021		1,692,519.75
Sewer Systems	10703-030	1,782,006.56	
Accumulated Depreciation - Sewer Systems	10703-031		31,037.40
Water Supply Systems	10703-040	6,363,670.46	
Parks, Plazas and Monuments	10703-090	5,356,461.80	
Other Infrastructure Assets	10703-990	23,269,622.45	
Accumulated Depreciation - Other Infrastructure Assets	10703-991		96,666.84
Buildings	10704-010	125,027,871.98	
Accumulated Depreciation - Buildings	10704-011		62,301,541.78
School Buildings	10704-020	40,207,842.64	
Accumulated Depreciation - School Buildings	10704-021		12,834,659.46

Account Title	Account Code	Debit	Credit
Hospitals and Health Centers	10704-030	21,048,793.42	
Accumulated Depreciation - Hospitals and Health Centers	10704-031		2,024,230.47
Markets	10704-040	110,343,702.07	
Accumulated Depreciation - Markets	10704-041		32,740,314.71
Slaughterhouses	10704-050	8,453,781.41	
Accumulated Depreciation - Slaughterhouses	10704-051		1,847,525.52
Other Structures	10704-990	341,373,972.83	
Accumulated Depreciation - Other Structures	10704-991		132,516,108.31
Machinery	10705-010	2,542,811.12	
Accumulated Depreciation - Machinery	10705-011		1,501,014.58
Office Equipment	10705-020	39,275,162.20	
Accumulated Depreciation - Office Equipment	10705-021		26,139,924.74
Information and Communication Technology Equipment	10705-030	29,057,462.08	
Accumulated Depreciation - Information and Communication Technology Equipment	10705-031		14,516,719.77
Agricultural and Forestry Equipment	10705-040	4,735,102.00	
Accumulated Depreciation - Agricultural and Forestry Equipment	10705-041		598,007.74
Communication Equipment	10705-070	6,078,919.62	
Accumulated Depreciation - Communication Equipment	10705-071		3,887,349.58
Construction and Heavy Equipment	10705-080	51,314,842.51	
Accumulated Depreciation - Construction and Heavy Equipment	10705-081		21,131,396.96
Disaster Response and Rescue Equipment	10705-090	4,774,423.41	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10705-091		1,943,516.59
Military, Police and Security Equipment	10705-100	5,913,009.45	
Accumulated Depreciation - Military, Police and Security Equipment	10705-101		3,460,855.72
Medical Equipment	10705-110	6,854,029.53	
Accumulated Depreciation - Medical Equipment	10705-111		2,027,098.45
Sports Equipment	10705-130	92,350.00	
Accumulated Depreciation - Sports Equipment	10705-131		56,935.00
Technical and Scientific Equipment	10705-140	5,975,418.84	
Accumulated Depreciation - Technical and Scientific Equipment	10705-141		3,340,123.79
Other Machinery and Equipment	10705-990	25,102,872.19	
Accumulated Depreciation - Other Machinery and Equipment	10705-991		10,588,460.96
Motor Vehicles	10706-010	42,722,914.22	
Accumulated Depreciation - Motor Vehicles	10706-011		26,098,069.32
Watercrafts	10706-040	2,504,857.31	
Accumulated Depreciation - Watercrafts	10706-041		1,970,189.20
Other Transportation Equipment	10706-990	13,551,637.12	
Accumulated Depreciation - Other Transportation Equipment	10706-991		8,281,512.63
Furniture and Fixtures	10707-010	10,169,544.04	
Accumulated Depreciation - Furniture and Fixtures	10707-011		3,193,099.59
Books	10707-020	1,983,528.00	
Accumulated Depreciation - Books	10707-021		747,783.74
Construction in Progress - Land Improvements	10710-010	96,865,242.03	
Construction in Progress - Infrastructure Assets	10710-020	19,569,310.35	
Construction in Progress - Buildings and Other Structures	10710-030	202,569,086.14	
Work/Zoo Animals	10799-010	78,200.00	
Other Property, Plant and Equipment	10799-990	41,269,055.62	
Accumulated Depreciation - Other Property, Plant and Equipment	10799-991		25,034,754.29
Breeding Stocks	10801-010	14,000.00	
Accounts Payable	20101-010		22,616,932.53
Due to Officers and Employees	20101-020		1,502,685.23
Loans Payable - Domestic	20102-040		93,941,778.74
Due to BIR	20201-010		3,338,882.21
Due to GSIS	20201-020		7,515,760.26
Due to Pag-IBIG	20201-030		1,729,200.34
Due to PhilHealth	20201-040		390,502.06
Due to NGAs	20201-050		3,638,522.94
Due to GOCCs	20201-060		336,222.61
Due to LGUs	20201-070		36,707,275.16

Account Title	Account Code	Debit	Credit
Due to Other Funds	20301-010		41,660,577.02
Bail Bonds Payable	20401-030		1,416,205.93
Guaranty/Security Deposits Payable	20401-040		20,817,351.24
Deferred Real Property Tax	20501-010		27,474,024.60
Other Deferred Credits	20501-990		41,540,216.89
Other Payables	29999-990		22,712,685.21
Government Equity	30101-010		3,214,092,989.80
Prior Period Adjustment	30101-020	7,172,284.04	
Professional Tax	40101-020		332,725.00
Community Tax	40101-050		4,980,353.92
Real Property Tax- Basic	40102-040		62,187,554.80
Discount on Real Property Tax- Basic	40102-041	9,331,109.84	
Real Property Transfer Tax	40102-080		11,651,625.35
Business Tax	40103-030		157,399,961.78
Tax on Delivery Trucks and Vans	40103-050		1,033,950.00
Amusement Tax	40103-060		3,514,440.22
Franchise Tax	40103-070		1,573,914.53
Printing and Publication Tax	40103-080		278,416.35
Tax Revenue - Fines and Penalties - Taxes on Individu	40105-010		64,640.75
Tax Revenue - Fines and Penalties - Property Taxes	40105-020		4,254,725.58
Tax Revenue - Fines and Penalties - Taxes on Goods	40105-030		2,214,887.13
Tax Revenue - Fines and Penalties - Other Taxes	40105-040		38,613.08
Share from Internal Revenue Collections (IRA)	40106-010		261,002,964.00
Share from Economic Zones	40106-050		356,295.50
Permit Fees	40201-010		13,910,427.86
Registration Fees	40201-020		3,807,704.00
Clearance and Certification Fees	40201-040		8,705,602.64
Supervision and Regulation Enforcement Fees	40201-070		195,440.00
Inspection Fees	40201-100		6,475,076.91
Processing Fees	40201-130		324,170.00
Occupation Fees	40201-140		242,600.01
Fees for Sealing and Licensing of Weights and Measu	40201-160		388,015.12
Fines and Penalties - Service Income	40201-980		1,592,756.57
Other Service Income	40201-990		1,287,473.14
School Fees	40202-010		508,915.56
Rent Income	40202-050		24,430,605.02
Receipt from Market Operations	40202-140		25,857,636.86
Receipt from Slaughterhouse Operation	40202-150		8,515,445.76
Receipt from Cemetery Operations	40202-160		124,012.50
Garbage Fees	40202-190		2,290,160.00
Hospital Fees	40202-200		4,213,554.83
Interest Income	40202-220		4,567,257.63
Other Business Income	40202-990		529,100.96
Share from PCSO	40401-020		825,885.15
Miscellaneous Income	40601-010		37,292.20
Salaries and Wages - Regular	50101-010	75,562,314.04	
Salaries and Wages - Casual/Contractual	50101-020	27,185,550.79	
Personal Economic Relief Allowance (PERA)	50102-010	13,247,099.32	
Representation Allowance (RA)	50102-020	1,893,825.00	
Transportation Allowance (TA)	50102-030	1,765,575.00	
Clothing/Uniform Allowance	50102-040	5,850,000.00	
Honoraria	50102-100	66,500.00	
Hazard Pay	50102-110	1,928,529.51	
Longevity Pay	50102-120	1,800,000.00	
Overtime and Night Pay	50102-130	1,082,856.68	
Other Bonuses and Allowances	50102-990	17,599,155.38	
Retirement and Life Insurance Premiums	50103-010	12,583,892.51	
Pag-IBIG Contributions	50103-020	706,400.00	
PhilHealth Contributions	50103-030	1,112,537.50	

Account Title	Account Code	Debit	Credit
Employees Compensation Insurance Premiums	50103-040	688,999.84	
Terminal Leave Benefits	50104-030	1,827,624.79	
Other Personnel Benefits	50104-990	8,780,005.48	
Traveling Expenses - Local	50201-010	1,854,024.06	
Training Expenses	50202-010	2,139,742.20	
Scholarship Grants/Expenses	50202-020	3,184,940.36	
Office Supplies Expenses	50203-010	655,675.43	
Accountable Forms Expenses	50203-020	463,307.09	
Food Supplies Expenses	50203-050	2,297,632.79	
Drugs and Medicines Expenses	50203-070	1,360,969.43	
Medical, Dental and Laboratory Supplies Expenses	50203-080	611,369.25	
Fuel, Oil and Lubricants Expenses	50203-090	8,084,577.65	
Agricultural and Marine Supplies Expenses	50203-100	211,740.00	
Other Supplies and Materials Expenses	50203-990	4,175,629.08	
Water Expenses	50204-010	2,727,440.42	
Electricity Expenses	50204-020	25,674,684.25	
Postage and Courier Services	50205-010	120,116.92	
Telephone Expenses	50205-020	1,106,695.38	
Internet Subscription Expenses	50205-030	242,141.01	
Prizes	50206-020	58,800.00	
Generation, Transmission and Distribution Expenses	50209-010	3,986.00	
Consultancy Services	50211-030	55,700.00	
Other Professional Services	50211-990	70,670.00	
Environment/Sanitary Services	50212-010	8,597,047.42	
Security Services	50212-030	24,000.00	
Other General Services	50212-990	15,606,893.13	
Repairs and Maintenance - Infrastructure Assets	50213-030	634,106.00	
Repairs and Maintenance - Buildings and Other Structures	50213-040	1,308,202.32	
Repairs and Maintenance - Machinery and Equipment	50213-050	565,985.20	
Repairs and Maintenance - Transportation Equipment	50213-060	1,777,606.65	
Repairs and Maintenance - Furniture and Fixtures	50213-070	19,035.00	
Repairs and Maintenance - Other Property, Plant and Equipment	50213-990	2,649.00	
Subsidy to NGAs	50214-020	212,841.00	
Subsidy to Local Government Units	50214-030	10,163,582.97	
Taxes, Duties and Licenses	50216-010	832,821.88	
Fidelity Bond Premiums	50216-020	84,753.75	
Insurance Expenses	50216-030	607,376.04	
Advertising Expenses	50299-010	176,314.99	
Printing and Publication Expenses	50299-020	495,596.50	
Transportation and Delivery Expenses	50299-040	13,000.00	
Rent Expenses	50299-050	230,200.00	
Membership Dues and Contributions to Organizations	50299-060	346,453.86	
Subscription Expenses	50299-070	17,713.00	
Donations	50299-080	12,814,642.83	
Other Maintenance and Operating Expenses	50299-990	7,039,910.92	
Interest Expenses	50301-020	1,716,984.68	
Other Financial Charges	50301-990	139,497.43	
Total		4,568,797,054.34	4,568,797,054.34

0.00

Certified Correct:

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