

CITY OF NAGA
 General Fund - Trial Balance
 As of June 30, 2019

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	1,950,361.62	
Petty Cash	10101-020	429,728.21	
Cash in Bank - Local Currency, Current Account	10102-010	307,408,753.86	
Cash in Bank -Local Currency, Time Deposits	10201-010	652,340,402.28	
Accounts Receivable	10301-010	83,812.29	
Real Property Tax Receivable	10301-020	29,169,498.54	
Loans Receivable - Others	10301-990	68,589,488.75	
Due from National Government Agencies	10303-010	1,911,870.74	
Due from Government-Owned and/or Controlled Corporations	10303-020	200.00	
Due from Local Government Units	10303-030	4,888,457.27	
Due from Other Funds	10304-050	9,946,102.91	
Advances for Payroll	10305-020	7,234,419.71	
Advances to Special Disbursing Officer	10305-030	7,418,987.49	
Advances for Officers and Employees	10305-040	2,162,653.48	
Receivables - Disallowances/Charges	10306-010	1,747,293.81	
Due from Officers and Employees	10306-020	57,168.33	
Due from Non-Government Organizations/People's Organizations	10306-030	4,149,915.74	
Other Receivables	10306-990	4,376,535.83	
Food Supplies for Distribution	10402-010	4,165,000.00	
Welfare Goods for Distribution	10402-020	400,000.00	
Drugs and Medicines for Distribution	10402-030	925,147.31	
Property and Equipment for Distribution	10402-090	230,091.00	
Other Supplies and Materials for Distribution	10402-990	944,250.00	
Office Supplies Inventory	10404-010	3,212,104.05	
Accountable Forms, Plates and Stickers	10404-020	810,193.03	
Non-Accountable Forms Inventory	10404-030	319,759.15	
Animal/Zoological Supplies Inventory	10404-040	67,632.75	
Food Supplies Inventory	10404-050	230,680.00	
Drugs and Medicines Inventory	10404-060	19,078,333.15	
Medical, Dental and Laboratory Supplies Inventory	10404-070	3,723,316.15	
Fuel, Oil and Lubricants Inventory	10404-080	136,966.60	
Agricultural and Marine Supplies Inventory	10404-090	296,719.76	
Textbooks and Instructional Materials Inventory	10404-100	158,485.00	
Chemical and Filtering Supplies Inventory	10404-120	1,177,300.00	
Construction Materials Inventory	10404-130	9,450,996.00	
Other Supplies and Materials Inventory	10404-990	8,109,294.52	
Advances to Contractors	10501-010	36,946,365.33	
Prepaid Insurance	10501-050	2,573,496.93	
Other Prepayments	10501-990	1,977,850.91	
Discount on Advance Payments	10502-010	307,531.69	
Land	10701-010	1,342,825,403.49	
Other Land Improvements	10702-990	402,767,960.58	
Accumulated Depreciation - Other Land Improvements	10702-991		6,784,428.93
Road Networks	10703-010	460,373,959.74	
Accumulated Depreciation - Road Networks	10703-011		19,832,150.90
Flood Control Systems	10703-020	286,525,336.52	
Accumulated Depreciation - Flood Control Systems	10703-021		30,709,852.89
Sewer Systems	10703-030	1,822,279.10	
Accumulated Depreciation - Sewer Systems	10703-031		370,575.11
Water Supply Systems	10703-040	16,174,437.03	
Accumulated Depreciation - Water Supply Systems	10703-041		1,339,036.67

Account Title	Account Code	Debit	Credit
Power Supply Systems	10703-050	6,751,193.49	
Accumulated Depreciation - Power Supply Systems	10703-051		148,852.21
Seaport Systems	10703-070	18,670,106.47	
Accumulated Depreciation - Seaport Systems	10703-071		1,182,440.08
Parks, Plazas and Monuments	10703-090	6,819,523.79	
Accumulated Depreciation - Parks, Plazas and Monuments	10703-091		1,084,046.85
Other Infrastructure Assets	10703-990	59,508,516.35	
Accumulated Depreciation - Other Infrastructure Assets	10703-991		5,003,824.98
Buildings	10704-010	156,382,249.44	
Accumulated Depreciation - Buildings	10704-011		76,047,531.26
School Buildings	10704-020	42,191,069.96	
Accumulated Depreciation - School Buildings	10704-021		15,583,292.48
Hospitals and Health Centers	10704-030	26,311,411.72	
Accumulated Depreciation - Hospitals and Health Centers	10704-031		3,894,595.21
Markets	10704-040	110,343,702.07	
Accumulated Depreciation - Markets	10704-041		41,122,887.51
Slaughterhouses	10704-050	23,253,244.04	
Accumulated Depreciation - Slaughterhouses	10704-051		2,946,920.02
Other Structures	10704-990	385,093,220.66	
Accumulated Depreciation - Other Structures	10704-991		174,975,826.32
Machinery	10705-010	2,764,531.12	
Accumulated Depreciation - Machinery	10705-011		1,834,163.05
Office Equipment	10705-020	47,601,511.74	
Accumulated Depreciation - Office Equipment	10705-021		30,699,643.24
Information and Communication Technology Equipment	10705-030	40,184,649.65	
Accumulated Depreciation - Information and Communication Technology Equipment	10705-031		20,913,828.66
Agricultural and Forestry Equipment	10705-040	8,831,201.00	
Accumulated Depreciation - Agricultural and Forestry Equipment	10705-041		1,507,130.07
Communication Equipment	10705-070	8,588,717.62	
Accumulated Depreciation - Communication Equipment	10705-071		4,373,306.82
Construction and Heavy Equipment	10705-080	70,588,532.51	
Accumulated Depreciation - Construction and Heavy Equipment	10705-081		30,270,925.59
Disaster Response and Rescue Equipment	10705-090	13,553,243.41	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10705-091		3,080,731.15
Military, Police and Security Equipment	10705-100	6,780,618.45	
Accumulated Depreciation - Military, Police and Security Equipment	10705-101		4,531,477.90
Medical Equipment	10705-110	13,820,753.59	
Accumulated Depreciation - Medical Equipment	10705-111		2,287,188.95
Sports Equipment	10705-130	92,350.00	
Accumulated Depreciation - Sports Equipment	10705-131		72,235.00
Technical and Scientific Equipment	10705-140	5,989,076.77	
Accumulated Depreciation - Technical and Scientific Equipment	10705-141		4,239,333.29
Other Machinery and Equipment	10705-990	30,975,039.89	
Accumulated Depreciation - Other Machinery and Equipment	10705-991		14,389,094.81
Motor Vehicles	10706-010	81,987,800.22	
Accumulated Depreciation - Motor Vehicles	10706-011		32,053,002.75
Watercrafts	10706-040	2,504,857.31	
Accumulated Depreciation - Watercrafts	10706-041		2,015,184.75
Other Transportation Equipment	10706-990	16,684,137.12	
Accumulated Depreciation - Other Transportation Equipment	10706-991		11,769,399.85
Furniture and Fixtures	10707-010	16,989,259.18	
Accumulated Depreciation - Furniture and Fixtures	10707-011		5,025,120.53
Books	10707-020	2,861,687.72	
Accumulated Depreciation - Books	10707-021		1,461,619.02
Construction in Progress - Land Improvements	10710-010	49,677,768.89	

Account Title	Account Code	Debit	Credit
Construction in Progress - Infrastructure Assets	10710-020	28,165,408.88	
Construction in Progress - Buildings and Other Structures	10710-030	187,280,968.37	
Work/Zoo Animals	10799-010	78,200.00	
Other Property, Plant and Equipment	10799-990	44,123,603.43	
Accumulated Depreciation - Other Property, Plant and Equipment	10799-991		27,812,812.28
Breeding Stocks	10801-010	14,000.00	
Accounts Payable	20101-010		27,255,863.46
Due to Officers and Employees	20101-020		684,064.61
Loans Payable - Domestic	20102-040		64,049,683.90
Due to BIR	20201-010		3,989,161.72
Due to GSIS	20201-020		12,081,972.73
Due to Pag-IBIG	20201-030		2,082,701.10
Due to PhilHealth	20201-040		577,024.93
Due to NGAs	20201-050		1,586,390.47
Due to GOCCs	20201-060		394,362.74
Due to LGUs	20201-070		12,068,141.18
Due to Other Funds	20301-010		5,584,697.62
Bail Bonds Payable	20401-030		1,416,205.93
Guaranty/Security Deposits Payable	20401-040		23,314,671.83
Deferred Real Property Tax	20501-010		29,169,498.54
Other Deferred Credits	20501-990		21,714,662.70
Other Payables	29999-990		30,960,164.47
Government Equity	30101-010		4,067,632,830.06
Prior Period Adjustment	30101-020	12,523,105.62	
Professional Tax	40101-020		416,850.00
Community Tax	40101-050		5,695,500.16
Real Property Tax- Basic	40102-040		76,909,221.13
Discount on Real Property Tax- Basic	40102-041	12,467,129.43	
Real Property Transfer Tax	40102-080		7,837,391.46
Business Tax	40103-030		196,106,989.21
Tax on Delivery Trucks and Vans	40103-050		1,179,750.00
Amusement Tax	40103-060		3,799,409.52
Franchise Tax	40103-070		1,175,640.29
Printing and Publication Tax	40103-080		277,973.24
Other Taxes	40104-990		26,126.00
Tax Revenue - Fines and Penalties - Taxes on Individuals	40105-010		75,505.57
Tax Revenue - Fines and Penalties - Property Taxes	40105-020		4,042,526.24
Tax Revenue - Fines and Penalties - Taxes on Goods and Services	40105-030		2,553,731.48
Tax Revenue - Fines and Penalties - Other Taxes	40105-040		4,405.93
Share from Internal Revenue Collections (IRA)	40106-010		308,322,660.00
Share from Economic Zones	40106-050		1,650,605.94
Permit Fees	40201-010		22,277,411.55
Registration Fees	40201-020		3,481,756.20
Clearance and Certification Fees	40201-040		13,138,959.45
Supervision and Regulation Enforcement Fees	40201-070		302,556.00
Inspection Fees	40201-100		666,761.98
Processing Fees	40201-130		161,540.00
Occupation Fees	40201-140		319,157.25
Fees for Sealing and Licensing of Weights and Measures	40201-160		419,361.36
Fines and Penalties - Service Income	40201-980		1,448,097.55
Other Service Income	40201-990		1,556,418.72
School Fees	40202-010		786,313.31
Rent Income	40202-050		28,689,533.39
Receipt from Market Operations	40202-140		27,001,037.53
Receipt from Slaughterhouse Operation	40202-150		8,625,135.49

Account Title	Account Code	Debit	Credit
Receipt from Cemetery Operations	40202-160		178,850.00
Garbage Fees	40202-190		2,586,800.00
Hospital Fees	40202-200		4,815,203.97
Interest Income	40202-220		4,799,264.95
Other Business Income	40202-990		439,540.50
Share from PCSO	40401-020		75,755.71
Grants and Donations in Cash	40402-010		8,050.00
Miscellaneous Income	40601-010		247,970.05
Salaries and Wages - Regular	50101-010	92,141,312.12	
Salaries and Wages - Casual/Contractual	50101-020	37,178,419.55	
Personal Economic Relief Allowance (PERA)	50102-010	13,988,614.87	
Representation Allowance (RA)	50102-020	1,880,050.00	
Transportation Allowance (TA)	50102-030	1,819,542.40	
Clothing/Uniform Allowance	50102-040	7,254,000.00	
Subsistence Allowance	50102-050	926,825.00	
Laundry Allowance	50102-060	123,124.91	
Honoraria	50102-100	227,400.00	
Hazard Pay	50102-110	4,051,104.40	
Longevity Pay	50102-120	185,000.00	
Overtime and Night Pay	50102-130	3,089,508.85	
Other Bonuses and Allowances	50102-990	21,842,775.26	
Retirement and Life Insurance Premiums	50103-010	15,780,285.71	
Pag-IBIG Contributions	50103-020	746,800.00	
PhilHealth Contributions	50103-030	1,570,159.71	
Employees Compensation Insurance Premiums	50103-040	745,307.35	
Terminal Leave Benefits	50104-030	1,433,620.63	
Other Personnel Benefits	50104-990	9,027,263.55	
Traveling Expenses - Local	50201-010	1,158,721.45	
Training Expenses	50202-010	2,875,851.95	
Scholarship Grants/Expenses	50202-020	4,126,041.12	
Office Supplies Expenses	50203-010	350,160.04	
Accountable Forms Expenses	50203-020	187,778.18	
Non-Accountable Forms Expenses	50203-030	79,220.85	
Animal/Zoological Supplies Expenses	50203-040	19,335.50	
Food Supplies Expenses	50203-050	9,257,638.17	
Drugs and Medicines Expenses	50203-070	235,886.63	
Medical, Dental and Laboratory Supplies Expenses	50203-080	1,563,372.43	
Fuel, Oil and Lubricants Expenses	50203-090	9,039,037.72	
Other Supplies and Materials Expenses	50203-990	8,029,646.07	
Water Expenses	50204-010	2,600,989.46	
Electricity Expenses	50204-020	24,381,294.15	
Postage and Courier Services	50205-010	11,921.11	
Telephone Expenses	50205-020	956,181.74	
Internet Subscription Expenses	50205-030	1,415,749.56	
Cable, Satellite, Telegraph and Radio Expenses	50205-040	66,363.00	
Prizes	50206-020	328,000.00	
Environment/Sanitary Services	50212-010	9,974,419.09	
Other General Services	50212-990	27,140,921.08	
Repairs and Maintenance - Infrastructure Assets	50213-030	1,782,653.90	
Repairs and Maintenance - Buildings and Other Structures	50213-040	962,720.40	
Repairs and Maintenance - Machinery and Equipment	50213-050	1,126,945.01	
Repairs and Maintenance - Transportation Equipment	50213-060	1,004,691.95	
Repairs and Maintenance - Furniture and Fixtures	50213-070	49,322.70	
Repairs and Maintenance - Other Property, Plant and Equipment	50213-990	40,350.00	
Subsidy to NGAs	50214-020	897,466.19	

Account Title	Account Code	Debit	Credit
Subsidy to Local Government Units	50214-030	8,243,845.00	
Subsidies - Others	50214-990	1,427,642.75	
Taxes, Duties and Licenses	50216-010	912,395.65	
Fidelity Bond Premiums	50216-020	165,720.00	
Insurance Expenses	50216-030	1,068,193.86	
Advertising Expenses	50299-010	414,425.00	
Printing and Publication Expenses	50299-020	83,520.00	
Transportation and Delivery Expenses	50299-040	32,312.00	
Rent Expenses	50299-050	188,252.00	
Membership Dues and Contributions to Organizations	50299-060	24,560.00	
Donations	50299-080	13,038,351.09	
Other Maintenance and Operating Expenses	50299-990	14,659,254.94	
Interest Expenses	50301-020	1,910,621.87	
Other Financial Charges	50301-990	3,961.46	
Loss on Sale of Property, Plant and Equipment	50504-040	128,538.31	
Total		5,616,024,318.25	5,616,024,318.25

Certified Correct:


 PACIENCIA S.J. TABINAS
 City Accountant 12/27/11