

CITY OF NAGA
General Fund - Trial Balance
As of June 30, 2020

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	4,785,803.45	
Petty Cash	10101-020	639,728.21	
Cash in Bank - Local Currency, Current Account	10102-010	445,006,676.42	
Cash in Bank -Local Currency, Time Deposits	10201-010	490,092,856.39	
Guaranty Deposits	10205-020	40,200.00	
Accounts Receivable	10301-010	85,812.31	
Real Property Tax Receivable	10301-020	23,130,185.12	
Loans Receivable - Others	10301-990	70,962,931.35	
Due from National Government Agencies	10303-010	1,911,870.74	
Due from Government-Owned and/or Controlled Corpora	10303-020	112,826.94	
Due from Local Government Units	10303-030	8,271,799.52	
Due from Other Funds	10304-050	19,521,636.08	
Advances for Payroll	10305-020	4,526,161.31	
Advances to Special Disbursing Officer	10305-030	13,382,972.56	
Advances for Officers and Employees	10305-040	1,837,136.16	
Receivables - Disallowances/Charges	10306-010	1,747,293.81	
Due from Officers and Employees	10306-020	157,887.72	
Due from Non-Government Organizations/People's Orga	10306-030	5,056,671.05	
Other Receivables	10306-990	4,397,178.04	
Food Supplies for Distribution	10402-010	15,525,780.00	
Welfare Goods for Distribution	10402-020	77,922,863.00	
Drugs and Medicines for Distribution	10402-030	378,924.31	
Property and Equipment for Distribution	10402-090	40,129.00	
Other Supplies and Materials for Distribution	10402-990	282,585.00	
Office Supplies Inventory	10404-010	49,670.81	
Accountable Forms, Plates and Stickers	10404-020	1,540,948.02	
Non-Accountable Forms Inventory	10404-030	115,743.30	
Animal/Zoological Supplies Inventory	10404-040	105,336.00	
Food Supplies Inventory	10404-050	220,801.00	
Drugs and Medicines Inventory	10404-060	14,371,118.04	
Medical, Dental and Laboratory Supplies Inventory	10404-070	8,371,494.16	
Fuel, Oil and Lubricants Inventory	10404-080	38,653.58	
Agricultural and Marine Supplies Inventory	10404-090	522,654.09	
Textbooks and Instructional Materials Inventory	10404-100	158,485.00	
Construction Materials Inventory	10404-130	13,249,378.50	
Other Supplies and Materials Inventory	10404-990	5,025,125.14	
Advances to Contractors	10501-010	7,845,597.83	
Prepaid Insurance	10501-050	2,300,349.74	
Other Prepayments	10501-990	2,104,307.75	
Discount on Advance Payments	10502-010	270,753.71	
Land	10701-010	1,388,018,182.36	
Other Land Improvements	10702-990	451,661,511.87	
Accumulated Depreciation - Other Land Improvements	10702-991		9,644,468.95
Road Networks	10703-010	515,317,301.37	
Accumulated Depreciation - Road Networks	10703-011		40,066,182.13
Flood Control Systems	10703-020	363,405,559.22	
Accumulated Depreciation - Flood Control Systems	10703-021		53,495,122.21
Sewer Systems	10703-030	1,822,279.10	
Accumulated Depreciation - Sewer Systems	10703-031		543,691.62
Water Supply Systems	10703-040	22,878,418.73	
Accumulated Depreciation - Water Supply Systems	10703-041		2,686,960.94

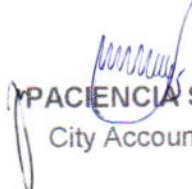
Account Title	Account Code	Debit	Credit
Power Supply Systems	10703-050	6,923,359.89	
Accumulated Depreciation - Power Supply Systems	10703-051		469,533.91
Seaport Systems	10703-070	18,670,106.47	
Accumulated Depreciation - Seaport Systems	10703-071		2,069,270.14
Parks, Plazas and Monuments	10703-090	8,429,007.29	
Accumulated Depreciation - Parks, Plazas and Monuments	10703-091		1,731,901.61
Other Infrastructure Assets	10703-990	88,838,693.25	
Accumulated Depreciation - Other Infrastructure Assets	10703-991		10,108,383.64
Buildings	10704-010	177,958,435.81	
Accumulated Depreciation - Buildings	10704-011		83,729,463.42
School Buildings	10704-020	42,191,069.96	
Accumulated Depreciation - School Buildings	10704-021		17,018,738.94
Hospitals and Health Centers	10704-030	31,638,657.83	
Accumulated Depreciation - Hospitals and Health Centers	10704-031		4,990,915.29
Markets	10704-040	110,343,702.07	
Accumulated Depreciation - Markets	10704-041		45,314,173.91
Slaughterhouses	10704-050	23,905,830.06	
Accumulated Depreciation - Slaughterhouses	10704-051		3,841,118.78
Other Structures	10704-990	390,834,270.42	
Accumulated Depreciation - Other Structures	10704-991		199,304,445.71
Machinery	10705-010	3,414,051.12	
Accumulated Depreciation - Machinery	10705-011		1,869,580.19
Office Equipment	10705-020	50,189,325.27	
Accumulated Depreciation - Office Equipment	10705-021		31,715,838.22
Information and Communication Technology Equipment	10705-030	43,413,767.87	
Accumulated Depreciation - Information and Communication Technology Equipment	10705-031		20,600,501.14
Agricultural and Forestry Equipment	10705-040	10,730,035.00	
Accumulated Depreciation - Agricultural and Forestry Equipment	10705-041		2,256,817.29
Communication Equipment	10705-070	8,316,772.62	
Accumulated Depreciation - Communication Equipment	10705-071		4,516,563.53
Construction and Heavy Equipment	10705-080	70,588,532.51	
Accumulated Depreciation - Construction and Heavy Equipment	10705-081		35,368,387.54
Disaster Response and Rescue Equipment	10705-090	15,836,125.41	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10705-091		3,657,431.81
Military, Police and Security Equipment	10705-100	8,820,517.45	
Accumulated Depreciation - Military, Police and Security Equipment	10705-101		5,056,581.42
Medical Equipment	10705-110	16,275,281.00	
Accumulated Depreciation - Medical Equipment	10705-111		3,687,286.47
Sports Equipment	10705-130	287,791.00	
Accumulated Depreciation - Sports Equipment	10705-131		79,885.00
Technical and Scientific Equipment	10705-140	7,421,702.64	
Accumulated Depreciation - Technical and Scientific Equipment	10705-141		4,119,335.65
Other Machinery and Equipment	10705-990	36,546,994.89	
Accumulated Depreciation - Other Machinery and Equipment	10705-991		15,806,395.81
Motor Vehicles	10706-010	87,486,997.22	
Accumulated Depreciation - Motor Vehicles	10706-011		38,561,402.29
Watercrafts	10706-040	2,504,857.31	
Accumulated Depreciation - Watercrafts	10706-041		2,045,181.78
Other Transportation Equipment	10706-990	20,384,137.12	
Accumulated Depreciation - Other Transportation Equipment	10706-991		13,360,236.92
Furniture and Fixtures	10707-010	17,464,416.92	
Accumulated Depreciation - Furniture and Fixtures	10707-011		5,808,042.10
Books	10707-020	3,204,709.87	
Accumulated Depreciation - Books	10707-021		1,811,093.57
Construction in Progress - Land Improvements	10710-010	151,447,728.93	

Account Title	Account Code	Debit	Credit
Construction in Progress - Infrastructure Assets	10710-020	55,389,138.42	
Construction in Progress - Buildings and Other Structures	10710-030	190,527,399.43	
Work/Zoo Animals	10799-010	78,200.00	
Other Property, Plant and Equipment	10799-990	44,018,797.55	
Accumulated Depreciation - Other Property, Plant and Equipment	10799-991		27,290,773.54
Breeding Stocks	10801-010	14,000.00	
Computer Software	10901-020	108,725.00	
Accounts Payable	20101-010		49,327,820.25
Due to Officers and Employees	20101-020		1,923,972.63
Loans Payable - Domestic	20102-040		61,069,891.92
Due to BIR	20201-010		6,215,685.80
Due to GSIS	20201-020		12,378,435.92
Due to Pag-IBIG	20201-030		3,726,465.42
Due to PhilHealth	20201-040		696,515.45
Due to NGAs	20201-050		1,724,924.98
Due to GOCCs	20201-060		864,466.95
Due to LGUs	20201-070		36,324,485.78
Due to Other Funds	20301-010		10,038,802.77
Bail Bonds Payable	20401-030		1,416,205.93
Guaranty/Security Deposits Payable	20401-040		38,919,040.79
Deferred Real Property Tax	20501-010		23,053,976.07
Other Deferred Credits	20501-990		25,501,577.18
Other Payables	29999-990		26,235,266.33
Government Equity	30101-010		4,331,434,695.19
Prior Period Adjustment	30101-020	11,402,722.13	
Professional Tax	40101-020		389,448.00
Community Tax	40101-050		5,205,421.47
Real Property Tax- Basic	40102-040		74,985,746.54
Discount on Real Property Tax- Basic	40102-041	12,579,272.58	
Real Property Transfer Tax	40102-080		7,040,642.14
Business Tax	40103-030		206,431,641.12
Tax on Delivery Trucks and Vans	40103-050		1,125,050.00
Amusement Tax	40103-060		1,117,064.96
Franchise Tax	40103-070		1,359,550.28
Printing and Publication Tax	40103-080		259,518.59
Other Taxes	40104-990		7,082.70
Tax Revenue - Fines and Penalties - Taxes on Individual	40105-010		57,090.20
Tax Revenue - Fines and Penalties - Property Taxes	40105-020		2,771,849.36
Tax Revenue - Fines and Penalties - Taxes on Goods and Services	40105-030		2,361,171.39
Tax Revenue - Fines and Penalties - Other Taxes	40105-040		390.00
Share from Internal Revenue Collections (IRA)	40106-010		403,531,840.00
Share from Economic Zones	40106-050		2,907,672.45
Permit Fees	40201-010		12,691,338.34
Registration Fees	40201-020		2,392,449.00
Clearance and Certification Fees	40201-040		9,540,243.35
Supervision and Regulation Enforcement Fees	40201-070		73,755.00
Inspection Fees	40201-100		6,597,554.15
Processing Fees	40201-130		116,312.00
Occupation Fees	40201-140		170,225.00
Fees for Sealing and Licensing of Weights and Measures	40201-160		404,675.00
Fines and Penalties - Service Income	40201-980		754,128.33
Other Service Income	40201-990		3,295,909.18
School Fees	40202-010		557,315.00
Affiliation Fees	40202-020		33,166.05
Rent Income	40202-050		12,509,677.14

Account Title	Account Code	Debit	Credit
Receipt from Market Operations	40202-140		18,291,766.72
Receipt from Slaughterhouse Operation	40202-150		6,838,445.83
Receipt from Cemetery Operations	40202-160		191,750.00
Income from Printing and Publication	40202-170		3,600.00
Garbage Fees	40202-190		2,396,362.00
Hospital Fees	40202-200		3,805,878.58
Interest Income	40202-220		3,503,148.06
Other Business Income	40202-990		129,613.00
Share from PCSO	40401-020		780.00
Miscellaneous Income	40601-010		160,836.27
Salaries and Wages - Regular	50101-010	90,542,168.93	
Salaries and Wages - Casual/Contractual	50101-020	40,274,686.61	
Personal Economic Relief Allowance (PERA)	50102-010	13,201,176.07	
Representation Allowance (RA)	50102-020	1,920,425.00	
Transportation Allowance (TA)	50102-030	1,920,425.00	
Clothing/Uniform Allowance	50102-040	7,290,000.00	
Subsistence Allowance	50102-050	1,075,716.05	
Laundry Allowance	50102-060	133,456.01	
Honoraria	50102-100	1,452,088.20	
Hazard Pay	50102-110	8,363,385.13	
Longevity Pay	50102-120	185,000.00	
Overtime and Night Pay	50102-130	2,525,484.38	
Other Bonuses and Allowances	50102-990	23,200,703.20	
Retirement and Life Insurance Premiums	50103-010	16,415,553.61	
Pag-IBIG Contributions	50103-020	759,339.52	
PhilHealth Contributions	50103-030	1,900,003.34	
Employees Compensation Insurance Premiums	50103-040	754,204.00	
Terminal Leave Benefits	50104-030	1,729,905.16	
Other Personnel Benefits	50104-990	8,876,240.34	
Traveling Expenses - Local	50201-010	698,007.49	
Training Expenses	50202-010	757,279.50	
Scholarship Grants/Expenses	50202-020	7,780,591.95	
Office Supplies Expenses	50203-010	495,150.11	
Accountable Forms Expenses	50203-020	274,409.16	
Food Supplies Expenses	50203-050	2,865,197.76	
Welfare Goods Expenses	50203-060	1,404,534.00	
Drugs and Medicines Expenses	50203-070	652,991.56	
Medical, Dental and Laboratory Supplies Expenses	50203-080	522,624.25	
Fuel, Oil and Lubricants Expenses	50203-090	8,162,239.07	
Other Supplies and Materials Expenses	50203-990	2,170,797.28	
Water Expenses	50204-010	2,935,706.54	
Electricity Expenses	50204-020	20,950,347.07	
Postage and Courier Services	50205-010	6,889.31	
Telephone Expenses	50205-020	1,161,203.43	
Internet Subscription Expenses	50205-030	798,976.19	
Prizes	50206-020	308,000.00	
Environment/Sanitary Services	50212-010	11,415,518.03	
Other General Services	50212-990	32,732,185.20	
Repairs and Maintenance - Infrastructure Assets	50213-030	1,527,112.00	
Repairs and Maintenance - Buildings and Other Structure	50213-040	208,997.90	
Repairs and Maintenance - Machinery and Equipment	50213-050	73,805.00	
Repairs and Maintenance - Transportation Equipment	50213-060	189,450.33	
Repairs and Maintenance - Furniture and Fixtures	50213-070	120.00	
Subsidy to NGAs	50214-020	4,744,435.63	
Subsidy to Local Government Units	50214-030	15,147,875.00	

Account Title	Account Code	Debit	Credit
Subsidies - Others	50214-990	626,700.00	
Taxes, Duties and Licenses	50216-010	796,130.42	
Fidelity Bond Premiums	50216-020	362,085.03	
Insurance Expenses	50216-030	1,215,851.75	
Advertising Expenses	50299-010	53,114.00	
Printing and Publication Expenses	50299-020	52,110.00	
Representation Expenses	50299-030	39,000.00	
Transportation and Delivery Expenses	50299-040	44,850.00	
Rent Expenses	50299-050	167,550.00	
Membership Dues and Contributions to Organizations	50299-060	6,000.00	
Subscription Expenses	50299-070	60,000.00	
Donations	50299-080	9,100,820.83	
Other Maintenance and Operating Expenses	50299-990	5,573,115.34	
Interest Expenses	50301-020	1,463,763.70	
Bank Charges	50301-040	15,800.00	
Other Financial Charges	50301-990	10,036.53	
Total		6,117,488,042.03	6,117,488,042.03

Certified Correct:


PACIENCIA S.J. TABINAS
 City Accountant