

**CITY OF NAGA**  
General Fund - Trial Balance  
As of June 30, 2021

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	1,826,993.71	
Cash in Bank - Local Currency, Current Account	10102-010	410,851,696.44	
Cash in Bank -Local Currency, Time Deposits	10201-010	494,820,703.61	
Guaranty Deposits	10205-020	115,653.11	
Accounts Receivable	10301-010	178,731.59	
Real Property Tax Receivable	10301-020	29,471,010.63	
Loans Receivable - Others	10301-990	82,798,072.51	
Due from National Government Agencies	10303-010	1,911,870.74	
Due from Government-Owned and/or Controlled Corporations	10303-020	112,826.94	
Due from Local Government Units	10303-030	8,334,167.36	
Due from Other Funds	10304-050	16,551,932.85	
Advances for Payroll	10305-020	804,638.85	
Advances to Special Disbursing Officer	10305-030	4,357,394.09	
Advances for Officers and Employees	10305-040	1,479,510.56	
Receivables - Disallowances/Charges	10306-010	1,722,374.81	
Due from Officers and Employees	10306-020	200,106.19	
Due from Non-Government Organizations/People's Organizations	10306-030	5,799,022.30	
Other Receivables	10306-990	4,402,570.74	
Food Supplies for Distribution	10402-010	17,039,950.00	
Welfare Goods for Distribution	10402-020	17,187,785.38	
Drugs and Medicines for Distribution	10402-030	378,924.31	
Agricultural and Marine Supplies for Distribution	10402-050		
Textbooks and Instructional Materials for Distribution	10402-070	448,923.00	
Construction Materials for Distribution	10402-080	605,900.00	
Property and Equipment for Distribution	10402-090	195,511.00	
Other Supplies and Materials for Distribution	10402-990	1,235,851.00	
Office Supplies Inventory	10404-010	1,768,031.32	
Accountable Forms, Plates and Stickers	10404-020	1,234,818.14	
Non-Accountable Forms Inventory	10404-030	129,074.30	
Animal/Zoological Supplies Inventory	10404-040	343,600.00	
Food Supplies Inventory	10404-050	220,801.00	
Drugs and Medicines Inventory	10404-060	14,396,723.74	
Medical, Dental and Laboratory Supplies Inventory	10404-070	13,992,708.55	
Agricultural and Marine Supplies Inventory	10404-090	2,270,815.16	
Textbooks and Instructional Materials Inventory	10404-100		
Chemical and Filtering Supplies Inventory	10404-120	673,200.00	
Construction Materials Inventory	10404-130	5,254,851.55	
Other Supplies and Materials Inventory	10404-990	10,754,444.62	
Advances to Contractors	10501-010	4,487,825.96	
Prepaid Insurance	10501-050	2,013,553.45	
Other Prepayments	10501-990	2,104,307.75	
Discount on Advance Payments	10502-010	414,207.84	
Land	10701-010	1,417,617,606.99	
Other Land Improvements	10702-990	564,315,411.30	
Accumulated Depreciation - Other Land Improvements	10702-991		17,358,245.90
Road Networks	10703-010	560,796,070.45	
Accumulated Depreciation - Road Networks	10703-011		81,268,385.07
Flood Control Systems	10703-020	407,703,941.27	
Accumulated Depreciation - Flood Control Systems	10703-021		88,734,497.58
Sewer Systems	10703-030	24,779,992.92	
Water Supply Systems	10703-040	25,764,368.04	

Account Title	Account Code	Debit	Credit
Accumulated Depreciation - Water Supply Systems	10703-041		4,860,410.72
Power Supply Systems	10703-050	11,527,998.31	
Accumulated Depreciation - Power Supply Systems	10703-051		815,384.31
Seaport Systems	10703-070	18,670,106.47	
Accumulated Depreciation - Seaport Systems	10703-071		2,956,100.20
Parks, Plazas and Monuments	10703-090	16,841,409.31	
Accumulated Depreciation - Parks, Plazas and Monuments	10703-091		2,790,150.91
Other Infrastructure Assets	10703-990	89,181,535.25	
Accumulated Depreciation - Other Infrastructure Assets	10703-991		18,558,462.00
Buildings	10704-010	202,198,426.73	
Accumulated Depreciation - Buildings	10704-011		92,017,164.36
School Buildings	10704-020	62,459,597.77	
Accumulated Depreciation - School Buildings	10704-021		18,614,644.58
Hospitals and Health Centers	10704-030	31,638,657.83	
Accumulated Depreciation - Hospitals and Health Centers	10704-031		6,209,548.44
Markets	10704-040	110,343,702.07	
Accumulated Depreciation - Markets	10704-041		49,505,460.31
Slaughterhouses	10704-050	24,096,356.06	
Accumulated Depreciation - Slaughterhouses	10704-051		4,754,907.95
Other Structures	10704-990	391,148,716.42	
Accumulated Depreciation - Other Structures	10704-991		223,772,725.06
Machinery	10705-010	3,439,954.45	
Accumulated Depreciation - Machinery	10705-011		2,054,938.04
Office Equipment	10705-020	52,503,483.27	
Accumulated Depreciation - Office Equipment	10705-021		35,210,412.85
Information and Communication Technology Equipment	10705-030	47,514,833.19	
Accumulated Depreciation - Information and Communication Technology Equipment	10705-031		25,665,905.20
Agricultural and Forestry Equipment	10705-040	11,251,235.00	
Accumulated Depreciation - Agricultural and Forestry Equipment	10705-041		3,126,584.94
Communication Equipment	10705-070	8,535,972.62	
Accumulated Depreciation - Communication Equipment	10705-071		4,954,416.98
Construction and Heavy Equipment	10705-080	89,688,532.51	
Accumulated Depreciation - Construction and Heavy Equipment	10705-081		33,980,307.02
Disaster Response and Rescue Equipment	10705-090	21,339,115.41	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10705-091		5,658,998.09
Military, Police and Security Equipment	10705-100	9,620,467.45	
Accumulated Depreciation - Military, Police and Security Equipment	10705-101		5,552,060.31
Medical Equipment	10705-110	18,623,629.30	
Accumulated Depreciation - Medical Equipment	10705-111		5,836,280.89
Sports Equipment	10705-130	287,791.00	
Accumulated Depreciation - Sports Equipment	10705-131		102,574.69
Technical and Scientific Equipment	10705-140	7,421,702.64	
Accumulated Depreciation - Technical and Scientific Equipment	10705-141		4,485,090.76
Other Machinery and Equipment	10705-990	40,323,651.89	
Accumulated Depreciation - Other Machinery and Equipment	10705-991		18,867,370.17
Motor Vehicles	10706-010	88,435,197.22	
Accumulated Depreciation - Motor Vehicles	10706-011		44,861,426.26
Watercrafts	10706-040	2,504,857.31	
Accumulated Depreciation - Watercrafts	10706-041		2,075,178.81
Other Transportation Equipment	10706-990	20,384,137.12	
Accumulated Depreciation - Other Transportation Equipment	10706-991		14,782,137.68
Furniture and Fixtures	10707-010	18,205,936.92	
Accumulated Depreciation - Furniture and Fixtures	10707-011		7,448,474.54
Books	10707-020	3,204,709.87	
Accumulated Depreciation - Books	10707-021		2,244,578.47



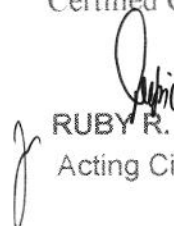
Account Title	Account Code	Debit	Credit
Construction in Progress - Land Improvements	10710-010	65,398,971.65	
Construction in Progress - Infrastructure Assets	10710-020	26,075,515.56	
Construction in Progress - Buildings and Other Structure	10710-030	191,740,977.73	
Work/Zoo Animals	10799-010	77,800.00	
Other Property, Plant and Equipment	10799-990	45,384,149.45	
Accumulated Depreciation - Other Property, Plant and E	10799-991		29,149,855.55
Breeding Stocks	10801-010	14,000.00	
Computer Software	10901-020	12,953,277.35	
Accounts Payable	20101-010		44,033,341.02
Due to Officers and Employees	20101-020		2,007,300.17
Loans Payable - Domestic	20102-040		45,375,334.02
Due to BIR	20201-010		3,889,583.14
Due to GSIS	20201-020		15,871,707.94
Due to Pag-IBIG	20201-030		2,845,589.74
Due to PhilHealth	20201-040		797,494.49
Due to NGAs	20201-050		282,187.21
Due to GOCCs	20201-060		1,540,591.27
Due to LGUs	20201-070		29,985,851.12
Due to Other Funds	20301-010		8,722,105.05
Bail Bonds Payable	20401-030		1,416,205.93
Guaranty/Security Deposits Payable	20401-040		23,768,166.35
Deferred Real Property Tax	20501-010		29,471,010.63
Other Deferred Credits	20501-990		27,342,815.27
Other Payables	29999-990		30,161,440.42
Government Equity	30101-010		4,470,461,968.78
Prior Period Adjustment	30101-020	23,207,126.58	
Professional Tax	40101-020		389,475.00
Community Tax	40101-050		4,794,060.15
Real Property Tax- Basic	40102-040		78,672,221.44
Discount on Real Property Tax- Basic	40102-041	12,990,335.64	
Real Property Transfer Tax	40102-080		13,150,853.88
Business Tax	40103-030		164,990,968.91
Tax on Sand, Gravel and Other Quarry Products	40103-040		
Tax on Delivery Trucks and Vans	40103-050		1,516,973.47
Amusement Tax	40103-060		100,421.88
Franchise Tax	40103-070		2,205,167.05
Printing and Publication Tax	40103-080		207,548.77
Other Taxes	40104-990		
Tax Revenue - Fines and Penalties - Taxes on Individual	40105-010		75,359.12
Tax Revenue - Fines and Penalties - Property Taxes	40105-020		3,942,065.08
Tax Revenue - Fines and Penalties - Taxes on Goods and	40105-030		1,910,123.68
Tax Revenue - Fines and Penalties - Other Taxes	40105-040		101.57
Share from Internal Revenue Collections (IRA)	40106-010		370,707,723.00
Share from Economic Zones	40106-050		4,356,092.26
Permit Fees	40201-010		13,897,443.06
Registration Fees	40201-020		2,432,651.19
Clearance and Certification Fees	40201-040		8,876,663.55
Supervision and Regulation Enforcement Fees	40201-070		277,080.00
Inspection Fees	40201-100		6,924,602.31
Processing Fees	40201-130		130,914.64
Occupation Fees	40201-140		140,625.00
Fees for Sealing and Licensing of Weights and Measures	40201-160		401,400.00
Fines and Penalties - Service Income	40201-980		1,943,643.44
Other Service Income	40201-990		7,391,802.44
School Fees	40202-010		361,565.00

Account Title	Account Code	Debit	Credit
Affiliation Fees	40202-020		
Rent Income	40202-050		979,581.65
Transportation System Fees	40202-070		6,949,269.54
Receipt from Market Operations	40202-140		27,630,642.37
Receipt from Slaughterhouse Operation	40202-150		5,978,180.36
Receipt from Cemetery Operations	40202-160		210,200.00
Income from Printing and Publication	40202-170		
Garbage Fees	40202-190		2,498,385.00
Hospital Fees	40202-200		4,623,358.31
Interest Income	40202-220		2,939,219.81
Other Business Income	40202-990		33,100.00
Subsidy from National Government	40301-010		
Share from PCSO	40401-020		1,140.00
Miscellaneous Income	40601-010		888,133.27
Salaries and Wages - Regular	50101-010	97,632,814.93	
Salaries and Wages - Casual/Contractual	50101-020	47,497,000.80	
Personal Economic Relief Allowance (PERA)	50102-010	14,710,703.53	
Representation Allowance (RA)	50102-020	1,811,175.00	
Transportation Allowance (TA)	50102-030	1,811,175.00	
Clothing/Uniform Allowance	50102-040	7,458,000.00	
Subsistence Allowance	50102-050	1,022,550.00	
Laundry Allowance	50102-060	133,452.45	
Productivity Incentive Allowance	50102-080		
Honoraria	50102-100	6,300.00	
Hazard Pay	50102-110	4,934,546.72	
Longevity Pay	50102-120	170,000.00	
Overtime and Night Pay	50102-130	2,254,993.95	
Year End Bonus	50102-140	60,290.30	
Cash Gift	50102-150	5,500.00	
Other Bonuses and Allowances	50102-990	24,412,626.20	
Retirement and Life Insurance Premiums	50103-010	17,414,500.47	
Pag-IBIG Contributions	50103-020	925,844.20	
PhilHealth Contributions	50103-030	2,085,623.52	
Employees Compensation Insurance Premiums	50103-040	787,306.70	
Terminal Leave Benefits	50104-030	4,240,864.65	
Other Personnel Benefits	50104-990	8,518,469.63	
Traveling Expenses - Local	50201-010	438,366.03	
Training Expenses	50202-010	229,637.50	
Scholarship Grants/Expenses	50202-020	11,747,509.88	
Office Supplies Expenses	50203-010	483,914.17	
Accountable Forms Expenses	50203-020	184,894.76	
Non-Accountable Forms Expenses	50203-030		
Animal/Zoological Supplies Expenses	50203-040		
Food Supplies Expenses	50203-050	2,503,861.01	
Welfare Goods Expenses	50203-060	3,966,070.00	
Drugs and Medicines Expenses	50203-070	473,513.12	
Medical, Dental and Laboratory Supplies Expenses	50203-080	119,590.59	
Fuel, Oil and Lubricants Expenses	50203-090	9,165,552.02	
Agricultural and Marine Supplies Expenses	50203-100		
Textbooks and Instructional Materials Expenses	50203-110		
Chemical and Filtering Supplies Expenses	50203-130		
Other Supplies and Materials Expenses	50203-990	1,243,657.10	
Water Expenses	50204-010	1,796,105.22	
Electricity Expenses	50204-020	20,641,810.07	
Postage and Courier Services	50205-010	10,332.92	



Account Title	Account Code	Debit	Credit
Telephone Expenses	50205-020	588,393.50	
Internet Subscription Expenses	50205-030	833,478.70	
Cable, Satellite, Telegraph and Radio Expenses	50205-040	300.00	
Prizes	50206-020	248,000.00	
Consultancy Services	50211-030	211,840.00	
Other Professional Services	50211-990	4,504,363.27	
Environment/Sanitary Services	50212-010	8,088,495.21	
Security Services	50212-030		
Other General Services	50212-990	49,316,502.32	
Repairs and Maintenance - Land Improvements	50213-020		
Repairs and Maintenance - Infrastructure Assets	50213-030	1,922,334.78	
Repairs and Maintenance - Buildings and Other Structures	50213-040	1,657,029.98	
Repairs and Maintenance - Machinery and Equipment	50213-050	860,538.13	
Repairs and Maintenance - Transportation Equipment	50213-060	1,975,874.90	
Repairs and Maintenance - Furniture and Fixtures	50213-070	1,650.00	
Repairs and Maintenance - Other Property, Plant and Equipment	50213-990		
Subsidy to NGAs	50214-020	696,332.86	
Subsidy to Local Government Units	50214-030	1,110,887.77	
Subsidy to Other Funds	50214-060		
Subsidies - Others	50214-990		
Transfers of Unspent Current Year DRRM Funds to the	50215-010		
Taxes, Duties and Licenses	50216-010	715,417.82	
Fidelity Bond Premiums	50216-020	326,025.00	
Insurance Expenses	50216-030	1,852,421.74	
Advertising Expenses	50299-010	93,750.00	
Printing and Publication Expenses	50299-020	119,200.00	
Representation Expenses	50299-030		
Transportation and Delivery Expenses	50299-040		
Rent Expenses	50299-050	49,500.00	
Membership Dues and Contributions to Organizations	50299-060	166,000.00	
Subscription Expenses	50299-070		
Donations	50299-080	11,487,588.28	
Other Maintenance and Operating Expenses	50299-990	16,348,026.43	
Interest Expenses	50301-020	599,933.51	
Bank Charges	50301-040	15,300.00	
Other Financial Charges	50301-990	18,047.33	
Depreciation - Land Improvements	50501-020		
Depreciation - Infrastructure Assets	50501-030		
Depreciation - Buildings and Other Structures	50501-040		
Depreciation - Machinery and Equipment	50501-050		
Depreciation - Transportation Equipment	50501-060		
Depreciation - Furniture, Fixtures and Books	50501-070		
Depreciation - Other Property, Plant and Equipment	50501-990		
Loss on Sale of Property, Plant and Equipment	50504-040		
<b>Total</b>		<b>6,338,774,127.39</b>	<b>6,338,774,127.39</b>

Certified Correct:

  
**RUBY R. SINGSON**  
 Acting City Accountant