

**CITY OF NAGA**  
**General Fund Trial Balance**  
**As of September 30, 2013**

Account Title	Account Code	Debit	Credit
Cash in Vault	101	2,903,508.39	
Cash - Disbursing Officers	103	15,008,474.15	
Petty Cash Fund	104	160,000.00	
Cash in Bank - Local Currency, Current Account	111	38,504,027.34	
Cash in Bank - Local Currency, Savings Account	112	457,949,948.68	
Accounts Receivable	121	73,491.76	
Due from Officers and Employees	123	3,495,646.85	
Loans Receivable - Others	126	55,658,486.62	
Real Property Tax Receivable	127	118,463,565.72	
Due from NGAs	136	1,127,188.63	
Due from GOCCs	137	200.00	
Due from LGUs	138	6,364,120.12	
Due from NGOs/POs	139	2,491,846.00	
Due from Other Funds	144	4,762,691.72	
Receivables - Disallowances/Charges	146	1,748,019.81	
Other Receivables	149	7,084,293.97	
Office Supplies Inventory	155	4,857.21	
Accountable Forms Inventory	156	351,839.18	
Animal/Zoological Supplies Inventory	157	80,000.00	
Food Supplies Inventory	158	10,346,355.00	
Drugs and Medicines Inventory	159	1,854,416.23	
Medical, Dental and Laboratory Supplies Inventory	160	165,967.00	
Gasoline, Oil and Lubricants Inventory	161	783.55	
Agricultural Supplies Inventory	162	2,663,626.40	
Other Supplies Inventory	165	9,235,804.87	
Spare Parts Inventory	167	3,200.00	
Construction Materials Inventory	168	1,585,266.30	
Other Agricultural, Fishery and Forestry Products Invent	176	89,400.00	
Prepaid Insurance	178	1,766,766.50	
Advances to Contractors	181	4,385,408.69	
Other Prepaid Expenses	185	664,014.44	
Guaranty Deposits	186	466,266.71	
Other Current Assets	189	500,000.00	
Land	201	164,752,973.39	
Land Improvements	202	387,701,585.72	
Accumulated Depreciation – Land Improvements	302		7,864,236.40
Electrification, Power and Energy Structures	205	9,658,643.72	
Accumulated Depreciation - Electrification, Power and	305		1,642,672.91
Office Buildings	211	97,550,789.55	
Accumulated Depreciation - Office Buildings	311		37,541,565.94
School Buildings	212	35,593,185.07	
Accumulated Depreciation - School Buildings	312		8,267,853.61
Hospitals and Health Centers	213	6,396,141.21	
Accumulated Depreciation - Hospitals and Health Cen.	313		1,031,036.86
Markets and Slaughterhouses	214	113,616,952.77	
Accumulated Depreciation - Markets and Slaughterhot	314		17,328,955.18
Other Structures	215	291,023,996.13	
Accumulated Depreciation - Other Structures	315		62,155,565.04
Office Equipment	221	26,802,290.97	
Accumulated Depreciation - Office Equipment	321		21,616,120.50
Furniture and Fixtures	222	4,602,766.22	
Accumulated Depreciation - Furniture and Fixtures	322		1,383,622.18


Account Title	Account Code	Debit	Credit
IT Equipment and Software	223	16,071,084.84	
Accumulated Depreciation - IT Equipment	323		7,101,690.72
Library Books	224	596,124.90	
Accumulated Depreciation - Library Books	324		501,494.55
Machineries	226	1,701,123.12	
Accumulated Depreciation - Machineries	326		755,461.61
Agricultural, Fishery and Forestry Equipment	227	1,865,040.00	
Accumulated Depreciation - Agricultural, Fishery and f	327		84,987.52
Communication Equipment	229	4,788,156.92	
Accumulated Depreciation - Communication Equipmer	329		3,422,032.46
Construction and Heavy Equipment	230	23,389,842.51	
Accumulated Depreciation - Construction and Heavy E	330		12,183,291.37
Disaster Response and Rescue Equipment	231	1,582,475.00	
Accumulated Depreciation - Disaster Response and R	331		842,360.47
Hospital Equipment	232	1,420,798.85	
Accumulated Depreciation - Hospital Equipment	332		520,835.64
Medical, Dental and Laboratory Equipment	233	718,342.90	
Accumulated Depreciation - Medical, Dental and Labo	333		203,303.26
Military and Police Equipment	234	5,913,009.45	
Accumulated Depreciation - Military and Police Equipn	334		1,211,465.02
Sports Equipment	235	92,350.00	
Accumulated Depreciation - Sports Equipment	335		23,472.75
Technical and Scientific Equipment	236	4,901,659.84	
Accumulated Depreciation - Technical and Scientific E	336		4,267,326.49
Other Machineries and Equipment	240	11,389,006.47	
Accumulated Depreciation - Other Machineries and Ec	340		5,365,991.89
Motor Vehicles	241	32,979,314.22	
Accumulated Depreciation - Motor Vehicles	341		19,293,925.03
Watercrafts	244	2,189,099.07	
Accumulated Depreciation - Watercrafts	344		1,970,189.20
Other Transportation Equipment	248	9,906,000.00	
Accumulated Depreciation - Other Transportation Equi	348		1,461,568.92
Other Property, Plant and Equipment	250	34,478,315.04	
Accumulated Depreciation - Other Property, Plant and	350		18,117,951.62
Roads, Highways and Bridges	251	11,628,861.85	
Parks, Plazas and Monuments	252	344,308.50	
Artesian Wells, Reservoirs, Pumping Stations and Cond	254	821,825.00	
Irrigation, Canals and Laterals	255	304,663.25	
Flood Controls	256	13,101,880.26	
Waterways, Aqueducts, Seawalls, River Walls and Othe	257	741,260.82	
Other Public Infrastructures	260	1,310,799.57	
Construction in Progress - Agency Assets	264	265,656,053.34	
Construction in Progress - Roads, Highways and Bridge	266	6,665,673.36	
Construction in Progress - Irrigation, Canals and Lateral	270	1,122,375.56	
Construction in Progress - Flood Controls	271	7,589,241.85	
Construction in Progress - Waterways, Aqueducts, Seav	272	350,005.02	
Construction in Progress - Other Public Infrastructures	273	6,739,526.11	
Work/Other Animals	281	78,200.00	
Breeding Stocks	282	14,000.00	
Arts, Archeological Specimen and Other Exhibits	283	632,354.36	
Other Assets	290	91,617.60	
Accounts Payable	401		57,356,421.68
Due to Officers and Employees	403		1,637,156.19
Due to BIR	412		2,419,798.90
Due to GSIS	413		6,608,592.50

Account Title	Account Code	Debit	Credit
Due to PAG-IBIG	414		1,030,079.58
Due to PHILHEALTH	415		20,038.15
Due to Other NGAs	416		442,873.58
Due to Other GOCCs	417		29,242.33
Due to LGUs	418		6,902,352.27
Due to Other Funds	424		81,905,361.47
Guaranty Deposits Payable	426		16,909,578.49
Performance/Bidders/Bail Bonds Payable	427		1,416,205.93
Tax Refunds Payable	429		11,543.28
Other Payables	439		13,469,672.14
Loans Payable - Domestic	444		188,161,482.55
Deferred Real Property Tax Income	451		84,090,612.51
Other Deferred Credits	455		74,892,119.09
Government Equity	501		1,395,127,736.50
Amusement Tax	581		4,052,263.09
Business Tax	582		127,694,000.95
Community Tax	583		4,535,268.42
Franchise Tax	584		1,059,461.88
Occupation Tax	585		422,209.50
Printing and Publication Tax	586		147,248.59
Property Transfer Tax	587		12,687,275.11
Real Property Tax	588		56,352,908.75
Tax on Delivery Trucks and Vans	592		759,241.58
Tax on Sand, Gravel and Other Quarry Products	593		32,900.00
Fines and Penalties - Local Taxes	599		4,082,073.64
Fees on Weights and Measures	601		177,355.00
Permit Fees	605		9,106,485.22
Registration Fees	606		1,978,469.50
Other Permits and Licenses	608		1,152,011.10
Clearance and Certification Fees	613		3,945,939.49
Garbage Fees	616		965,466.00
Inspection Fees	617		5,328,059.17
Library Fees	618		9,570.00
Medical, Dental and Laboratory Fees	619		1,632,820.00
Processing Fees	621		155,150.00
Other Service Income	628		789,507.66
Fines and Penalties - Service Income	629		1,430,541.14
Hospital Fees	631		3,343,871.98
Income from Cemetery Operations	633		190,550.00
Income from Markets	636		28,051,106.47
Income from Slaughterhouses	637		6,443,550.91
Rent Income	642		15,043,866.18
Tuition Fees	644		661,600.00
Other Business Income	648		591,510.00
Fines and Penalties - Business Income	649		488,005.71
Income from Grants and Donations	662		2,289,020.91
Interest Income	664		7,206,832.88
Internal Revenue Allotment	665		250,719,377.00
Share from PAGCOR/PCSO	670		963,800.94
Miscellaneous Income	678		420,951.85
Other Fines and Penalties	679		32,500.00
Prior Year's Adjustment	684	885,782.52	
Salaries and Wages - Regular	701	82,898,918.76	
Salaries and Wages - Casual	705	30,001,316.25	
Salaries and Wages - Contractual	706	1,460,878.93	

Account Title	Account Code	Debit	Credit
Personnel Economic Relief Allowance ( PERA)	711	15,679,408.92	
Representation Allowance (RA)	713	2,820,431.25	
Transportation Allowance (TA)	714	2,709,281.25	
Clothing/Uniform Allowance	715	4,610,000.00	
Productivity Incentive Allowance	717	1,764,000.00	
Other Bonuses and Allowances	719	7,000.00	
Honoraria	720	1,000.00	
Hazard Pay	721	281,703.34	
Longevity Pay	722	440,384.97	
Overtime and Night Pay	723	787,071.10	
Cash Gift	724	2,257,500.00	
Year End Bonus	725	6,229,513.44	
Life and Retirement Insurance Contributions	731	13,674,308.90	
PAG-IBIG Contributions	732	823,700.00	
PHILHEALTH Contributions	733	1,293,162.50	
ECC Contributions	734	763,199.30	
Terminal Leave Benefits	742	1,704,806.32	
Health Workers Benefits	743	1,381,614.46	
Other Personnel Benefits	749	10,837,670.25	
Traveling Expenses - Local	751	1,515,513.00	
Training Expenses	753	2,529,029.80	
Scholarship Expenses	754	2,214,786.88	
Office Supplies Expenses	755	1,637,048.06	
Accountable Forms Expenses	756	477,637.12	
Animal/Zoological Supplies Expenses	757	144,626.00	
Food Supplies Expenses	758	2,164,094.53	
Drugs and Medicines Expenses	759	5,941,653.19	
Medical, Dental and Laboratory Supplies Expenses	760	1,587,340.53	
Gasoline, Oil and Lubricants Expenses	761	13,621,041.49	
Agricultural Supplies Expenses	762	455,605.00	
Textbooks and Instructional Materials Expenses	763	439,200.00	
Other Supplies Expenses	765	5,961,588.58	
Water Expenses	766	3,314,234.76	
Electricity Expenses	767	31,051,288.02	
Cooking Gas Expenses	768	28,847.56	
Postage and Deliveries	771	22,249.00	
Telephone Expenses - Landline	772	682,076.05	
Telephone Expenses - Mobile	773	584,293.85	
Internet Expenses	774	195,527.47	
Membership Dues and Contributions to Organizations	778	824,775.99	
Advertising Expenses	780	245,500.00	
Printing and Binding Expenses	781	899,680.50	
Rent Expenses	782	1,484,810.00	
Representation Expenses	783	45,205.00	
Subscriptions Expenses	786	32,239.00	
Auditing Services	792	117,031.25	
Consultancy Services	793	943,607.81	
Environment/Sanitary Services	794	9,950,745.92	
General Services	795	13,074,072.51	
Repairs and Maintenance - Electrification, Power and Er	805	3,561,382.25	
Repairs and Maintenance - Office Buildings	811	365,803.85	
Repairs and Maintenance - School Buildings	812	345,059.57	
Repairs and Maintenance - Hospitals and Health Center	813	3,300.00	
Repairs and Maintenance - Markets and Slaughterhouse	814	14,040.00	
Repairs and Maintenance - Other Structures	815	607,330.25	

Account Title	Account Code	Debit	Credit
Repairs and Maintenance - Office Equipment	821	28,486.00	
Repairs and Maintenance - IT Equipment and Software	823	41,738.00	
Repairs and Maintenance - Machineries	826	120,641.00	
Repairs and Maintenance - Agricultural, Fishery and For	827	157,565.00	
Repairs and Maintenance - Construction and Heavy Equ	830	399,198.00	
Repairs and Maintenance - Hospital Equipment	832	15,760.00	
Repairs and Maintenance - Sports Equipment	835	380.00	
Repairs and Maintenance - Technical and Scientific Equ	836	31,528.00	
Repairs and Maintenance - Other Machineries and Equi	840	26,412.00	
Repairs and Maintenance - Motor Vehicles	841	5,345,078.34	
Repairs and Maintenance - Other Property, Plant and Ec	850	1,800.00	
Repairs and Maintenance - Roads, Highways and Bridg	851	195,629.50	
Repairs and Maintenance - Parks, Plazas and Monumer	852	53,150.00	
Repairs and Maintenance - Artesian Wells, Reservoirs, ,	854	13,640.00	
Repairs and Maintenance - Irrigation, Canals and Latera	855	23,130.00	
Repairs and Maintenance - Flood Controls	856	13,100.00	
Repairs and Maintenance - Other Public Infrastructures	860	2,543,985.03	
Subsidy to Local Government Units	874	11,945,944.57	
Subsidy to NGOs/POs	876	934,272.79	
Donations	878	15,893,114.67	
Confidential Expenses	881	8,610.00	
Extraordinary Expenses	883	14,570.00	
Miscellaneous Expenses	884	546.70	
Taxes, Duties and Licenses	891	1,300,535.14	
Fidelity Bond Premiums	892	38,681.25	
Insurance Expenses	893	661,324.41	
Discount on Real Property Taxes	954	8,449,447.99	
Other Maintenance and Operating Expenses	969	15,921,491.17	
Bank Charges	971	102,821.38	
Documentary Stamps Expenses	974	232,476.70	
Interest Expenses	975	9,789,443.84	
<b>Total</b>		<b>2,723,532,614.90</b>	<b>2,723,532,614.90</b>

Certified Correct:

  
 PACIENCIA S.J. TABINAS  
 City Accountant 