

CITY OF NAGA
General Fund Trial Balance
As of September 30, 2014

Account Title	Account Code	Debit	Credit
Cash in Vault	101	1,951,453.37	
Cash - Disbursing Officers	103	12,798,372.75	
Petty Cash Fund	104	170,000.00	
Cash in Bank - Local Currency, Current Account	111	66,219,240.21	
Cash in Bank - Local Currency, Savings Account	112	500,440,272.43	
Accounts Receivable	121	78,872.07	
Due from Officers and Employees	123	2,329,260.50	
Loans Receivable - Others	126	57,754,615.95	
Real Property Tax Receivable	127	92,813,875.32	
Due from NGAs	136	961,438.63	
Due from GOCCs	137	200.00	
Due from LGUs	138	5,871,893.50	
Due from NGOs/POs	139	2,525,519.16	
Due from Other Funds	144	3,676,148.72	
Receivables - Disallowances/Charges	146	1,748,019.81	
Other Receivables	149	7,355,232.06	
Office Supplies Inventory	155	968,064.67	
Accountable Forms Inventory	156	860,664.43	
Animal/Zoological Supplies Inventory	157	80,000.00	
Food Supplies Inventory	158	20,284,533.03	
Drugs and Medicines Inventory	159	2,403,956.23	
Medical, Dental and Laboratory Supplies Inventory	160	165,967.00	
Gasoline, Oil and Lubricants Inventory	161	783.55	
Agricultural Supplies Inventory	162	3,511,401.40	
Other Supplies Inventory	165	11,036,808.71	
Spare Parts Inventory	167	265,135.00	
Construction Materials Inventory	168	2,037,744.89	
Other Agricultural, Fishery and Forestry Products Inven	176	89,400.00	
Prepaid Insurance	178	3,673,421.69	
Advances to Contractors	181	3,990,835.53	
Other Prepaid Expenses	185	669,513.44	
Guaranty Deposits	186	466,266.71	
Land	201	169,925,573.39	
Land Improvements	202	385,192,098.28	
Accumulated Depreciation – Land Improvements	302		4,527,155.90
Electrification, Power and Energy Structures	205	9,658,643.72	
Accumulated Depreciation - Electrification, Power and	305		2,537,761.04
Office Buildings	211	107,827,406.70	
Accumulated Depreciation - Office Buildings	311		42,837,494.22
School Buildings	212	35,593,185.07	
Accumulated Depreciation - School Buildings	312		9,297,029.54
Hospitals and Health Centers	213	6,396,141.21	
Accumulated Depreciation - Hospitals and Health Cer	313		1,185,245.08
Markets and Slaughterhouses	214	114,790,428.39	
Accumulated Depreciation - Markets and Slaughterc	314		21,455,460.52
Other Structures	215	297,713,726.73	
Accumulated Depreciation - Other Structures	315		78,065,052.61
Office Equipment	221	28,745,725.12	
Accumulated Depreciation - Office Equipment	321		22,071,354.81
Furniture and Fixtures	222	5,512,458.67	
Accumulated Depreciation - Furniture and Fixtures	322		1,462,261.49
IT Equipment and Software	223	17,978,795.76	
Accumulated Depreciation - IT Equipment	323		7,696,993.03

Account Title	Account Code	Debit	Credit
Library Books	224	590,683.12	
Accumulated Depreciation - Library Books	324		388,940.38
Machineries	226	2,439,237.12	
Accumulated Depreciation - Machineries	326		891,667.85
Agricultural, Fishery and Forestry Equipment	227	2,250,540.00	
Accumulated Depreciation - Agricultural, Fishery and	327		165,181.12
Communication Equipment	229	4,932,156.92	
Accumulated Depreciation - Communication Equipme	329		3,332,741.42
Construction and Heavy Equipment	230	33,914,842.51	
Accumulated Depreciation - Construction and Heavy	330		13,354,865.28
Disaster Response and Rescue Equipment	231	2,982,195.00	
Accumulated Depreciation - Disaster Response and F	331		934,527.07
Hospital Equipment	232	1,633,242.35	
Accumulated Depreciation - Hospital Equipment	332		648,004.67
Medical, Dental and Laboratory Equipment	233	729,542.90	
Accumulated Depreciation - Medical, Dental and Labo	333		272,664.43
Military and Police Equipment	234	5,913,009.45	
Accumulated Depreciation - Military and Police Equip	334		1,741,644.85
Sports Equipment	235	92,350.00	
Accumulated Depreciation - Sports Equipment	335		31,784.25
Technical and Scientific Equipment	236	4,901,659.84	
Accumulated Depreciation - Technical and Scientific	336		4,611,825.28
Other Machineries and Equipment	240	12,091,998.47	
Accumulated Depreciation - Other Machineries and E	340		6,044,601.30
Motor Vehicles	241	32,979,314.22	
Accumulated Depreciation - Motor Vehicles	341		20,671,645.42
Watercrafts	244	2,189,099.07	
Accumulated Depreciation - Watercrafts	344		1,970,189.20
Other Transportation Equipment	248	12,904,000.00	
Accumulated Depreciation - Other Transportation Equ	348		2,771,056.06
Other Property, Plant and Equipment	250	35,452,562.59	
Accumulated Depreciation - Other Property, Plant and	350		20,744,518.88
Roads, Highways and Bridges	251	76,100.00	
Artesian Wells, Reservoirs, Pumping Stations and Conc	254	2,228,912.83	
Flood Controls	256	9,504,513.53	
Other Public Infrastructures	260	2,009,270.80	
Construction in Progress - Agency Assets	264	266,103,589.77	
Construction in Progress - Roads, Highways and Bridge	266	7,112,904.23	
Construction in Progress - Irrigation, Canals and Latera	270	1,122,375.56	
Construction in Progress - Flood Controls	271	4,255,653.36	
Construction in Progress - Waterways, Aqueducts, Sea	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	1,299,448.17	
Accounts Payable	401		17,850,542.55
Due to Officers and Employees	403		1,615,500.67
Due to BIR	412		3,126,801.40
Due to GSIS	413		4,804,251.20
Due to PAG-IBIG	414		90,391.64
Due to PHILHEALTH	415		298,115.62
Due to Other NGAs	416		935,659.24
Due to Other GOCCs	417		73,638.91
Due to LGUs	418		6,304,818.65
Due to Other Funds	424		72,854,273.13

Account Title	Account Code	Debit	Credit
Guaranty Deposits Payable	426		19,156,549.34
Performance/Bidders/Bail Bonds Payable	427		1,416,205.93
Tax Refunds Payable	429		11,543.28
Other Payables	439		14,292,434.24
Loans Payable - Domestic	444		161,779,969.77
Deferred Real Property Tax Income	451		91,642,483.75
Other Deferred Credits	455		40,640,766.32
Government Equity	501		1,461,109,832.70
Amusement Tax	581		3,573,608.41
Business Tax	582		140,735,104.20
Community Tax	583		4,934,028.19
Franchise Tax	584		1,367,449.01
Occupation Tax	585		381,982.50
Printing and Publication Tax	586		194,086.22
Property Transfer Tax	587		15,389,201.52
Real Property Tax	588		64,298,756.05
Tax on Delivery Trucks and Vans	592		1,162,224.55
Tax on Sand, Gravel and Other Quarry Products	593		30,000.00
Fines and Penalties - Local Taxes	599		2,648,691.44
Fees on Weights and Measures	601		153,110.00
Permit Fees	605		10,155,484.76
Registration Fees	606		3,775,118.32
Other Permits and Licenses	608		1,594,368.00
Clearance and Certification Fees	613		8,226,180.25
Garbage Fees	616		1,621,739.13
Inspection Fees	617		5,947,385.02
Library Fees	618		7,140.00
Medical, Dental and Laboratory Fees	619		92,001.90
Processing Fees	621		288,500.00
Other Service Income	628		1,533,707.66
Fines and Penalties - Service Income	629		811,714.34
Hospital Fees	631		4,336,775.78
Income from Cemetery Operations	633		482,850.00
Income from Markets	636		32,945,563.24
Income from Slaughterhouses	637		11,913,298.73
Printing and Publication Income	641		14,306.45
Rent Income	642		29,588,294.78
Tuition Fees	644		772,825.00
Other Business Income	648		879,816.13
Fines and Penalties - Business Income	649		25,566.80
Income from Grants and Donations	662		2,933,296.83
Interest Income	664		4,810,649.25
Internal Revenue Allotment	665		273,970,917.00
Share from PAGCOR/PCSO	670		901,571.87
Miscellaneous Income	678		1,942,494.30
Other Fines and Penalties	679		6,000.00
Prior Year's Adjustment	684		33,814,498.04
Salaries and Wages - Regular	701	79,784,194.52	
Salaries and Wages - Casual	705	30,426,672.36	
Personnel Economic Relief Allowance (PERA)	711	15,513,507.87	
Representation Allowance (RA)	713	2,759,249.10	
Transportation Allowance (TA)	714	2,673,749.10	
Clothing/Uniform Allowance	715	4,550,000.00	
Productivity Incentive Allowance	717	1,744,000.00	
Other Bonuses and Allowances	719	27,000.00	
Honoraria	720	2,200.00	

Account Title	Account Code	Debit	Credit
Hazard Pay	721	238,944.06	
Longevity Pay	722	413,000.00	
Overtime and Night Pay	723	644,658.07	
Cash Gift	724	2,516,901.00	
Year End Bonus	725	5,861,132.99	
Life and Retirement Insurance Contributions	731	13,380,278.96	
PAG-IBIG Contributions	732	813,800.00	
PHILHEALTH Contributions	733	1,264,072.50	
ECC Contributions	734	751,005.64	
Terminal Leave Benefits	742	3,545,393.77	
Health Workers Benefits	743	1,423,524.15	
Other Personnel Benefits	749	7,142,060.91	
Traveling Expenses - Local	751	1,610,142.39	
Traveling Expenses - Foreign	752	1,500.00	
Training Expenses	753	2,805,066.32	
Office Supplies Expenses	755	1,523,066.95	
Accountable Forms Expenses	756	703,830.09	
Animal/Zoological Supplies Expenses	757	168,986.00	
Food Supplies Expenses	758	1,214,667.68	
Drugs and Medicines Expenses	759	4,040,310.39	
Medical, Dental and Laboratory Supplies Expenses	760	1,425,885.37	
Gasoline, Oil and Lubricants Expenses	761	13,906,233.62	
Agricultural Supplies Expenses	762	82,023.00	
Textbooks and Instructional Materials Expenses	763	497,559.00	
Other Supplies Expenses	765	4,287,212.50	
Water Expenses	766	4,102,496.40	
Electricity Expenses	767	36,829,897.90	
Cooking Gas Expenses	768	65,987.00	
Postage and Deliveries	771	33,876.00	
Telephone Expenses - Landline	772	663,624.50	
Telephone Expenses - Mobile	773	1,000,440.86	
Internet Expenses	774	292,067.44	
Cable, Satellite, Telegraph, and Radio Expenses	775	850.00	
Membership Dues and Contributions to Organizations	778	896,424.12	
Advertising Expenses	780	426,955.20	
Printing and Binding Expenses	781	895,567.10	
Rent Expenses	782	2,651,879.38	
Representation Expenses	783	34,715.00	
Subscriptions Expenses	786	35,570.00	
Survey Expenses	787	50,000.00	
Consultancy Services	793	258,900.00	
Environment/Sanitary Services	794	10,491,036.84	
General Services	795	20,103,764.19	
Janitorial Services	796	17,387.10	
Security Services	797	991,900.00	
Repairs and Maintenance - Electrification, Power and E	805	2,912,845.75	
Repairs and Maintenance - Office Buildings	811	838,358.02	
Repairs and Maintenance - School Buildings	812	33,522.50	
Repairs and Maintenance - Other Structures	815	1,564,222.17	
Repairs and Maintenance - Office Equipment	821	137,702.00	
Repairs and Maintenance - IT Equipment and Software	823	112,779.45	
Repairs and Maintenance - Machineries	826	206,895.00	
Repairs and Maintenance - Agricultural, Fishery and Fo	827	14,780.00	
Repairs and Maintenance - Construction and Heavy Eq	830	58,843.26	
Repairs and Maintenance - Hospital Equipment	832	7,230.00	
Repairs and Maintenance - Sports Equipment	835	325,500.00	

Account Title	Account Code	Debit	Credit
Repairs and Maintenance - Technical and Scientific Equipment	836	24,300.50	
Repairs and Maintenance - Motor Vehicles	841	2,768,313.36	
Repairs and Maintenance - Other Property, Plant and Equipment	850	5,400.00	
Repairs and Maintenance - Roads, Highways and Bridges	851	242,643.85	
Repairs and Maintenance - Parks, Plazas and Monuments	852	531,242.00	
Repairs and Maintenance - Irrigation, Canals and Laterals	855	8,800.00	
Repairs and Maintenance - Other Public Infrastructures	860	1,421,574.31	
Subsidy to Local Government Units	874	12,739,206.52	
Subsidy to NGOs/POs	876	1,451,900.00	
Subsidy to Other Funds	877	21,027,520.05	
Donations	878	27,165,640.80	
Miscellaneous Expenses	884	75,075.00	
Taxes, Duties and Licenses	891	752,026.76	
Fidelity Bond Premiums	892	69,607.50	
Insurance Expenses	893	716,113.72	
Discount on Real Property Taxes	954	7,861,963.23	
Other Maintenance and Operating Expenses	969	13,549,364.09	
Bank Charges	971	53,983.16	
Documentary Stamps Expenses	974	218,167.90	
Interest Expenses	975	7,438,680.07	
Total		2,835,975,749.71	2,835,975,749.71

Certified Correct:


PACIENCIA S.J. TABINAS
 City Accountant