

CITY OF NAGA
General Fund - Trial Balance
As of September 30, 2016

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	1,943,337.06	
Petty Cash	10101-020	635,710.73	
Cash in Bank - Local Currency, Current Account	10102-010	131,139,131.28	
Cash in Bank - Local Currency, Savings Account	10102-020	628,195,071.53	
Guaranty Deposits	10205-020	909,407.95	
Accounts Receivable	10301-010	79,302.11	
Real Property Tax Receivable	10301-020	89,560,573.52	
Loans Receivable - Others	10301-990	63,706,170.29	
Due from National Government Agencies	10303-010	961,870.74	
Due from Government-Owned and/or Controlled Corporations	10303-020	200.00	
Due from Local Government Units	10303-030	6,037,387.43	
Due from Other Funds	10304-050	3,858,894.48	
Advances for Payroll	10305-020	190,031.60	
Advances to Special Disbursing Officer	10305-030	13,387,679.39	
Advances for Officers and Employees	10305-040	2,668,831.29	
Receivables - Disallowances/Charges	10306-010	1,748,019.81	
Due from Officers and Employees	10306-020	26,997.62	
Due from Non-Government Organizations/People's Organizations	10306-030	5,196,548.51	
Other Receivables	10306-990	3,246,943.49	
Food Supplies for Distribution	10402-010	22,967,829.53	
Welfare Goods for Distribution	10402-020	625,000.00	
Agricultural Produce for Distribution	10402-060	89,400.00	
Textbooks and Instructional Materials for Distribution	10402-070	240,000.00	
Office Supplies Inventory	10404-010	1,531,645.45	
Accountable Forms, Plates and Stickers	10404-020	505,582.56	
Non-Accountable Forms Inventory	10404-030	80,000.00	
Food Supplies Inventory	10404-050	4,620,779.00	
Drugs and Medicines Inventory	10404-060	11,512,620.11	
Medical, Dental and Laboratory Supplies Inventory	10404-070	1,647,342.27	
Fuel, Oil and Lubricants Inventory	10404-080	2,573.15	
Agricultural and Marine Supplies Inventory	10404-090	7,956,247.60	
Textbooks and Instructional Materials Inventory	10404-100	492,600.00	
Construction Materials Inventory	10404-130	4,860,293.39	
Other Supplies and Materials Inventory	10404-990	26,252,047.24	
Advances to Contractors	10501-010	3,860,847.36	
Prepaid Insurance	10501-050	1,919,357.68	
Other Prepayments	10501-990	669,513.44	
Land	10701-010	184,996,699.79	
Other Land Improvements	10702-990	387,959,028.53	
Accumulated Depreciation - Other Land Improvements	10702-991		5,351,752.12
Road Networks	10703-010	22,631,839.15	
Flood Control Systems	10703-020	30,978,306.38	
Sewer Systems	10703-030	356,500.00	
Power Supply Systems	10703-050	68,000.00	
Other Infrastructure Assets	10703-990	1,837,746.99	
Buildings	10704-010	120,415,050.29	
Accumulated Depreciation - Buildings	10704-011		55,816,958.86
School Buildings	10704-020	37,881,302.66	
Accumulated Depreciation - School Buildings	10704-021		11,631,652.34
Hospitals and Health Centers	10704-030	20,186,745.39	
Accumulated Depreciation - Hospitals and Health Centers	10704-031		1,508,018.89
Markets	10704-040	110,343,702.07	
Accumulated Depreciation - Markets	10704-041		28,573,015.79
Slaughterhouses	10704-050	7,624,882.88	
Accumulated Depreciation - Slaughterhouses	10704-051		1,735,554.62

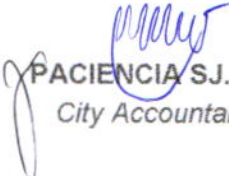
Account Title	Account Code	Debit	Credit
Hostels and Dormitories	10704-060	554,567.65	
Other Structures	10704-990	328,263,131.57	
Accumulated Depreciation - Other Structures	10704-991		114,869,849.90
Machinery	10705-010	2,362,811.12	
Accumulated Depreciation - Machinery	10705-011		1,304,464.57
Office Equipment	10705-020	36,000,944.43	
Accumulated Depreciation - Office Equipment	10705-021		24,455,832.74
Information and Communication Technology Equipment	10705-030	25,858,376.13	
Accumulated Depreciation - Information and Communication Technology Equipment	10705-031		12,164,982.18
Agricultural and Forestry Equipment	10705-040	4,145,540.00	
Accumulated Depreciation - Agricultural and Forestry Equipment	10705-041		394,244.14
Communication Equipment	10705-070	5,444,554.62	
Accumulated Depreciation - Communication Equipment	10705-071		3,697,345.24
Construction and Heavy Equipment	10705-080	35,414,842.51	
Accumulated Depreciation - Construction and Heavy Equipment	10705-081		18,873,784.30
Disaster Response and Rescue Equipment	10705-090	3,416,334.00	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10705-091		1,560,454.31
Military, Police and Security Equipment	10705-100	5,913,009.45	
Accumulated Depreciation - Military, Police and Security Equipment	10705-101		2,938,093.69
Medical Equipment	10705-110	6,018,048.21	
Accumulated Depreciation - Medical Equipment	10705-111		1,504,539.54
Sports Equipment	10705-130	92,350.00	
Accumulated Depreciation - Sports Equipment	10705-131		49,285.00
Technical and Scientific Equipment	10705-140	5,723,475.84	
Accumulated Depreciation - Technical and Scientific Equipment	10705-141		3,152,955.89
Other Machinery and Equipment	10705-990	23,730,809.19	
Accumulated Depreciation - Other Machinery and Equipment	10705-991		8,790,560.66
Motor Vehicles	10706-010	42,083,454.22	
Accumulated Depreciation - Motor Vehicles	10706-011		24,022,585.24
Watercrafts	10706-040	2,189,099.07	
Accumulated Depreciation - Watercrafts	10706-041		1,970,189.20
Other Transportation Equipment	10706-990	13,466,305.00	
Accumulated Depreciation - Other Transportation Equipment	10706-991		6,501,058.38
Furniture and Fixtures	10707-010	8,236,178.80	
Accumulated Depreciation - Furniture and Fixtures	10707-011		2,533,381.04
Books	10707-020	1,572,011.00	
Accumulated Depreciation - Books	10707-021		555,177.83
Construction in Progress - Land Improvements	10710-010	95,485,551.84	
Construction in Progress - Infrastructure Assets	10710-020	20,626,016.46	
Construction in Progress - Buildings and Other Structures	10710-030	190,179,645.49	
Work/Zoo Animals	10799-010	78,200.00	
Other Property, Plant and Equipment	10799-990	40,042,505.62	
Accumulated Depreciation - Other Property, Plant and Equipment	10799-991		23,626,748.02
Breeding Stocks	10801-010	14,000.00	
Accounts Payable	20101-010		7,351,390.64
Due to Officers and Employees	20101-020		833,307.80
Loans Payable - Domestic	20102-040		112,467,010.17
Due to BIR	20201-010		3,293,016.80
Due to GSIS	20201-020		6,887,613.79
Due to Pag-IBIG	20201-030		367,838.35
Due to PhilHealth	20201-040		407,149.62
Due to NGAs	20201-050		3,269,999.65
Due to GOCCs	20201-060		178,672.57
Due to LGUs	20201-070		9,367,746.23
Due to Other Funds	20301-010		38,754,832.06
Bail Bonds Payable	20401-030		1,416,205.93
Guaranty/Security Deposits Payable	20401-040		17,070,057.32
Deferred Real Property Tax	20501-010		47,157,323.61

Account Title	Account Code	Debit	Credit
Other Deferred Credits	20501-990		84,425,757.76
Other Payables	29999-990		22,091,389.05
Government Equity	30101-010		1,836,358,549.56
Prior Period Adjustment	30101-020	6,877,878.31	
Community Tax	40101-050		5,030,539.08
Real Property Tax- Basic	40102-040		63,033,731.74
Discount on Real Property Tax- Basic	40102-041	8,492,027.70	
Real Property Transfer Tax	40102-080		13,677,479.55
Business Tax	40103-030		180,107,907.62
Tax on Delivery Trucks and Vans	40103-050		1,199,402.17
Amusement Tax	40103-060		4,861,479.71
Franchise Tax	40103-070		1,240,766.42
Printing and Publication Tax	40103-080		270,591.58
Tax Revenue - Fines and Penalties - Taxes on Individu	40105-010		178,275.85
Tax Revenue - Fines and Penalties - Property Taxes	40105-020		3,406,694.19
Tax Revenue - Fines and Penalties - Taxes on Goods &	40105-030		2,725,689.79
Tax Revenue - Fines and Penalties - Other Taxes	40105-040		10,689.99
Share from Internal Revenue Collections (IRA)	40106-010		341,668,404.00
Share from Economic Zones	40106-050		249,735.72
Permit Fees	40201-010		16,598,411.10
Registration Fees	40201-020		3,588,443.00
Clearance and Certification Fees	40201-040		9,208,175.57
Supervision and Regulation Enforcement Fees	40201-070		233,225.00
Inspection Fees	40201-100		6,528,266.28
Processing Fees	40201-130		269,425.00
Occupation Fees	40201-140		368,150.00
Fees for Sealing and Licensing of Weights and Measu	40201-160		331,004.01
Fines and Penalties - Service Income	40201-980		806,980.42
Other Service Income	40201-990		1,764,454.42
School Fees	40202-010		872,710.00
Rent Income	40202-050		36,023,685.38
Receipt from Market Operations	40202-140		39,206,381.31
Receipt from Slaughterhouse Operation	40202-150		13,116,859.57
Receipt from Cemetery Operations	40202-160		228,450.00
Sales Discounts	40202-181		890.16
Garbage Fees	40202-190		2,231,500.04
Hospital Fees	40202-200		6,617,576.02
Interest Income	40202-220		7,154,798.73
Other Business Income	40202-990		996,931.38
Transfers from General Fund of Unspent DRRMF	40302-020		1,189,104.15
Share from PCSO	40401-020		1,734,441.56
Grants and Donations in Cash	40402-010		4,500.00
Miscellaneous Income	40601-010		714,770.47
Salaries and Wages - Regular	50101-010	104,807,887.67	
Salaries and Wages - Casual/Contractual	50101-020	42,470,469.30	
Personal Economic Relief Allowance (PERA)	50102-010	19,218,035.10	
Representation Allowance (RA)	50102-020	2,860,925.00	
Transportation Allowance (TA)	50102-030	2,732,675.00	
Clothing/Uniform Allowance	50102-040	5,655,000.00	
Honoraria	50102-100	219,000.00	
Longevity Pay	50102-120	205,000.00	
Overtime and Night Pay	50102-130	2,283,558.59	
Other Bonuses and Allowances	50102-990	17,540,389.92	
Retirement and Life Insurance Premiums	50103-010	17,775,865.48	
Pag-IBIG Contributions	50103-020	1,064,566.42	
PhilHealth Contributions	50103-030	1,661,390.54	
Employees Compensation Insurance Premiums	50103-040	998,282.23	
Terminal Leave Benefits	50104-030	2,838,286.31	

Account Title	Account Code	Debit	Credit
Other Personnel Benefits	50104-990	10,534,703.02	
Traveling Expenses - Local	50201-010	5,964,761.64	
Training Expenses	50202-010	1,665,978.80	
Scholarship Grants/Expenses	50202-020	4,398,610.08	
Office Supplies Expenses	50203-010	902,666.92	
Accountable Forms Expenses	50203-020	653,336.14	
Non-Accountable Forms Expenses	50203-030	45,813.00	
Animal/Zoological Supplies Expenses	50203-040	1,443.00	
Food Supplies Expenses	50203-050	2,531,462.73	
Drugs and Medicines Expenses	50203-070	4,055,281.96	
Medical, Dental and Laboratory Supplies Expenses	50203-080	1,046,695.44	
Fuel, Oil and Lubricants Expenses	50203-090	8,763,565.35	
Agricultural and Marine Supplies Expenses	50203-100	158,956.50	
Textbooks and Instructional Materials Expenses	50203-110	256,000.00	
Other Supplies and Materials Expenses	50203-990	3,500,867.11	
Water Expenses	50204-010	6,070,120.43	
Electricity Expenses	50204-020	36,414,755.01	
Postage and Courier Services	50205-010	27,313.52	
Telephone Expenses	50205-020	1,744,897.00	
Internet Subscription Expenses	50205-030	347,381.64	
Prizes	50206-020	706,000.00	
Generation, Transmission and Distribution Expenses	50209-010	889,263.40	
Consultancy Services	50211-030	187,320.00	
Other Professional Services	50211-990	43,500.00	
Environment/Sanitary Services	50212-010	11,404,258.32	
Security Services	50212-030	513,533.17	
Other General Services	50212-990	15,791,153.42	
Repairs and Maintenance - Infrastructure Assets	50213-030	3,998,710.75	
Repairs and Maintenance - Buildings and Other Structures	50213-040	3,133,106.19	
Repairs and Maintenance - Machinery and Equipment	50213-050	400,759.14	
Repairs and Maintenance - Transportation Equipment	50213-060	3,052,611.42	
Repairs and Maintenance - Furniture and Fixtures	50213-070	14,972.00	
Repairs and Maintenance - Other Property, Plant and Equipment	50213-990	89,500.00	
Subsidy to Local Government Units	50214-030	40,307,649.15	
Taxes, Duties and Licenses	50216-010	1,330,891.15	
Fidelity Bond Premiums	50216-020	143,017.50	
Insurance Expenses	50216-030	890,176.07	
Advertising Expenses	50299-010	693,452.62	
Printing and Publication Expenses	50299-020	94,961.00	
Transportation and Delivery Expenses	50299-040	13,374.74	
Rent Expenses	50299-050	254,000.00	
Membership Dues and Contributions to Organizations	50299-060	360,032.25	
Subscription Expenses	50299-070	34,944.00	
Donations	50299-080	16,688,045.19	
Other Maintenance and Operating Expenses	50299-990	18,486,180.13	
Interest Expenses	50301-020	4,695,894.99	
Bank Charges	50301-040	126,607.46	
Other Financial Charges	50301-990	83,751.50	
Total		3,316,730,866.38	3,316,730,866.38

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Certified Correct:


PACIENCIA S.J. TABINAS
 City Accountant *awm/kr*