

CITY OF NAGA
General Fund - Trial Balance
As of September 30, 2017

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	2,402,733.53	
Petty Cash	10101-020	330,642.66	
Cash in Bank - Local Currency, Current Account	10102-010	233,357,563.57	
Cash in Bank - Local Currency, Savings Account	10102-020	684,327,459.21	
Accounts Receivable	10301-010	79,302.19	
Real Property Tax Receivable	10301-020	20,298,614.96	
Loans Receivable - Others	10301-990	64,238,694.73	
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	6,875,047.36	
Due from Other Funds	10304-050	7,916,040.28	
Advances for Payroll	10305-020	581,076.72	
Advances to Special Disbursing Officer	10305-030	6,194,789.04	
Advances for Officers and Employees	10305-040	1,848,588.15	
Receivables - Disallowances/Charges	10306-010	1,747,293.81	
Due from Officers and Employees	10306-020	2,502.77	
Due from Non-Government Organizations/People's Organizations	10306-030	5,719,018.43	
Other Receivables	10306-990	4,335,670.44	
Food Supplies for Distribution	10402-010	1,830,000.00	
Welfare Goods for Distribution	10402-020	358,400.00	
Drugs and Medicines for Distribution	10402-030	1,049,450.00	
Agricultural Produce for Distribution	10402-060	849,660.00	
Textbooks and Instructional Materials for Distribution	10402-070	196,195.00	
Property and Equipment for Distribution	10402-090	1,236,762.00	
Office Supplies Inventory	10404-010	1,436,730.99	
Accountable Forms, Plates and Stickers	10404-020	402,415.13	
Non-Accountable Forms Inventory	10404-030	80,000.00	
Food Supplies Inventory	10404-050	226,565.00	
Drugs and Medicines Inventory	10404-060	6,635,944.30	
Medical, Dental and Laboratory Supplies Inventory	10404-070	517,253.05	
Fuel, Oil and Lubricants Inventory	10404-080	142,515.54	
Agricultural and Marine Supplies Inventory	10404-090	7,289,200.00	
Textbooks and Instructional Materials Inventory	10404-100	158,485.00	
Construction Materials Inventory	10404-130	4,618,085.15	
Other Supplies and Materials Inventory	10404-990	25,438,162.08	
Advances to Contractors	10501-010	4,102,379.94	
Prepaid Insurance	10501-050	2,122,006.70	
Other Prepayments	10501-990	669,513.44	
Discount on Advance Payments	10502-010	290,418.24	
Land	10701-010	1,290,224,435.79	
Other Land Improvements	10702-990	389,351,959.67	
Accumulated Depreciation - Other Land Improvements	10702-991		5,870,700.90
Road Networks	10703-010	87,727,186.75	
Accumulated Depreciation - Road Networks	10703-011		1,178,923.07
Flood Control Systems	10703-020	144,857,035.18	
Accumulated Depreciation - Flood Control Systems	10703-021		1,692,519.75
Sewer Systems	10703-030	1,782,006.56	
Accumulated Depreciation - Sewer Systems	10703-031		31,037.40
Water Supply Systems	10703-040	6,363,670.46	
Seaport Systems	10703-070	18,670,106.47	
Parks, Plazas and Monuments	10703-090	5,356,461.80	
Other Infrastructure Assets	10703-990	24,447,377.62	
Accumulated Depreciation - Other Infrastructure Assets	10703-991		96,666.84
Buildings	10704-010	125,027,871.98	

Account Title	Account Code	Debit	Credit
Accumulated Depreciation - Buildings	10704-011		62,301,541.78
School Buildings	10704-020	40,207,842.64	
Accumulated Depreciation - School Buildings	10704-021		12,834,659.46
Hospitals and Health Centers	10704-030	21,048,793.42	
Accumulated Depreciation - Hospitals and Health Centers	10704-031		2,024,230.47
Markets	10704-040	110,343,702.07	
Accumulated Depreciation - Markets	10704-041		32,740,314.71
Slaughterhouses	10704-050	16,473,626.16	
Accumulated Depreciation - Slaughterhouses	10704-051		1,847,525.52
Other Structures	10704-990	350,578,332.83	
Accumulated Depreciation - Other Structures	10704-991		132,516,108.31
Machinery	10705-010	2,566,811.12	
Accumulated Depreciation - Machinery	10705-011		1,501,014.58
Office Equipment	10705-020	39,646,725.35	
Accumulated Depreciation - Office Equipment	10705-021		26,139,924.74
Information and Communication Technology Equipment	10705-030	30,484,470.08	
Accumulated Depreciation - Information and Communication Technology Equipment	10705-031		14,516,719.77
Agricultural and Forestry Equipment	10705-040	4,735,102.00	
Accumulated Depreciation - Agricultural and Forestry Equipment	10705-041		598,007.74
Communication Equipment	10705-070	6,185,521.62	
Accumulated Depreciation - Communication Equipment	10705-071		3,887,349.58
Construction and Heavy Equipment	10705-080	51,314,842.51	
Accumulated Depreciation - Construction and Heavy Equipment	10705-081		21,131,396.96
Disaster Response and Rescue Equipment	10705-090	4,774,423.41	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10705-091		1,943,516.59
Military, Police and Security Equipment	10705-100	5,913,009.45	
Accumulated Depreciation - Military, Police and Security Equipment	10705-101		3,460,855.72
Medical Equipment	10705-110	7,452,037.53	
Accumulated Depreciation - Medical Equipment	10705-111		2,027,098.45
Sports Equipment	10705-130	92,350.00	
Accumulated Depreciation - Sports Equipment	10705-131		56,935.00
Technical and Scientific Equipment	10705-140	5,975,418.84	
Accumulated Depreciation - Technical and Scientific Equipment	10705-141		3,340,123.79
Other Machinery and Equipment	10705-990	25,378,518.29	
Accumulated Depreciation - Other Machinery and Equipment	10705-991		10,588,460.96
Motor Vehicles	10706-010	46,720,220.22	
Accumulated Depreciation - Motor Vehicles	10706-011		26,098,069.32
Watercrafts	10706-040	2,504,857.31	
Accumulated Depreciation - Watercrafts	10706-041		1,970,189.20
Other Transportation Equipment	10706-990	13,551,637.12	
Accumulated Depreciation - Other Transportation Equipment	10706-991		8,281,512.63
Furniture and Fixtures	10707-010	10,301,156.04	
Accumulated Depreciation - Furniture and Fixtures	10707-011		3,193,099.59
Books	10707-020	2,189,724.70	
Accumulated Depreciation - Books	10707-021		747,783.74
Construction in Progress - Land Improvements	10710-010	97,656,698.62	
Construction in Progress - Infrastructure Assets	10710-020	26,347,785.74	
Construction in Progress - Buildings and Other Structures	10710-030	190,780,968.37	
Work/Zoo Animals	10799-010	78,200.00	
Other Property, Plant and Equipment	10799-990	41,317,045.62	
Accumulated Depreciation - Other Property, Plant and Equipment	10799-991		25,034,754.29
Breeding Stocks	10801-010	14,000.00	
Accounts Payable	20101-010		24,138,600.56
Due to Officers and Employees	20101-020		1,371,169.00
Loans Payable - Domestic	20102-040		90,086,981.30
Due to BIR	20201-010		3,642,873.32
Due to GSIS	20201-020		7,656,603.96
Due to Pag-IBIG	20201-030		1,787,343.88


Account Title	Account Code	Debit	Credit
Due to PhilHealth	20201-040		388,902.06
Due to NGAs	20201-050		3,865,277.23
Due to GOCCs	20201-060		548,771.19
Due to LGUs	20201-070		31,449,188.45
Due to Other Funds	20301-010		39,637,502.15
Bail Bonds Payable	20401-030		1,416,205.93
Guaranty/Security Deposits Payable	20401-040		21,785,388.41
Deferred Real Property Tax	20501-010		19,005,238.93
Other Deferred Credits	20501-990		42,762,243.78
Other Payables	29999-990		22,790,077.22
Government Equity	30101-010		3,232,763,096.27
Prior Period Adjustment	30101-020	7,662,679.66	
Professional Tax	40101-020		364,375.00
Community Tax	40101-050		5,193,215.31
Real Property Tax- Basic	40102-040		68,092,755.43
Discount on Real Property Tax- Basic	40102-041	9,603,612.53	
Real Property Transfer Tax	40102-080		15,333,297.61
Business Tax	40103-030		203,185,894.27
Tax on Delivery Trucks and Vans	40103-050		1,053,200.00
Amusement Tax	40103-060		5,258,271.15
Franchise Tax	40103-070		1,937,365.59
Printing and Publication Tax	40103-080		335,873.28
Tax Revenue - Fines and Penalties - Taxes on Individu	40105-010		111,776.33
Tax Revenue - Fines and Penalties - Property Taxes	40105-020		5,740,639.58
Tax Revenue - Fines and Penalties - Taxes on Goods s	40105-030		2,471,849.84
Tax Revenue - Fines and Penalties - Other Taxes	40105-040		141,664.29
Share from Internal Revenue Collections (IRA)	40106-010		391,504,371.00
Share from Economic Zones	40106-050		514,884.57
Permit Fees	40201-010		17,516,795.23
Registration Fees	40201-020		5,424,629.00
Clearance and Certification Fees	40201-040		11,747,203.93
Supervision and Regulation Enforcement Fees	40201-070		215,250.00
Inspection Fees	40201-100		7,250,527.69
Processing Fees	40201-130		382,718.00
Occupation Fees	40201-140		383,650.01
Fees for Sealing and Licensing of Weights and Measu	40201-160		432,400.23
Fines and Penalties - Service Income	40201-980		2,207,999.05
Other Service Income	40201-990		2,006,142.66
School Fees	40202-010		788,915.56
Rent Income	40202-050		36,306,340.81
Receipt from Market Operations	40202-140		38,151,399.27
Receipt from Slaughterhouse Operation	40202-150		12,835,254.65
Receipt from Cemetery Operations	40202-160		171,362.50
Garbage Fees	40202-190		2,556,139.50
Hospital Fees	40202-200		7,145,869.83
Interest Income	40202-220		6,824,151.30
Other Business Income	40202-990		768,907.46
Share from PCSO	40401-020		892,279.53
Grants and Donations in Kind	40402-020		3,950,000.00
Miscellaneous Income	40601-010		95,799.97
Salaries and Wages - Regular	50101-010	112,001,812.30	
Salaries and Wages - Casual/Contractual	50101-020	43,314,559.72	
Personal Economic Relief Allowance (PERA)	50102-010	20,184,449.82	
Representation Allowance (RA)	50102-020	2,797,987.50	
Transportation Allowance (TA)	50102-030	2,605,612.50	
Clothing/Uniform Allowance	50102-040	5,880,000.00	
Subsistence Allowance	50102-050	3,300.00	
Productivity Incentive Allowance	50102-080	5,000.00	

Account Title	Account Code	Debit	Credit
Honoraria	50102-100	127,900.00	
Hazard Pay	50102-110	3,465,172.02	
Longevity Pay	50102-120	1,960,000.00	
Overtime and Night Pay	50102-130	1,766,443.79	
Year End Bonus	50102-140	9,565.00	
Cash Gift	50102-150	5,000.00	
Other Bonuses and Allowances	50102-990	17,633,720.38	
Retirement and Life Insurance Premiums	50103-010	18,771,961.60	
Pag-IBIG Contributions	50103-020	1,056,100.00	
PhilHealth Contributions	50103-030	1,661,200.00	
Employees Compensation Insurance Premiums	50103-040	1,029,176.29	
Terminal Leave Benefits	50104-030	2,806,683.91	
Other Personnel Benefits	50104-990	10,382,395.11	
Traveling Expenses - Local	50201-010	2,921,229.10	
Training Expenses	50202-010	3,403,715.20	
Scholarship Grants/Expenses	50202-020	4,498,561.66	
Office Supplies Expenses	50203-010	1,357,445.38	
Accountable Forms Expenses	50203-020	680,665.18	
Animal/Zoological Supplies Expenses	50203-040	3,143.00	
Food Supplies Expenses	50203-050	7,206,000.28	
Drugs and Medicines Expenses	50203-070	3,627,588.17	
Medical, Dental and Laboratory Supplies Expenses	50203-080	1,544,444.33	
Fuel, Oil and Lubricants Expenses	50203-090	13,393,837.37	
Agricultural and Marine Supplies Expenses	50203-100	212,225.00	
Textbooks and Instructional Materials Expenses	50203-110	729,053.00	
Other Supplies and Materials Expenses	50203-990	6,574,412.80	
Water Expenses	50204-010	3,998,278.22	
Electricity Expenses	50204-020	38,363,770.39	
Postage and Courier Services	50205-010	131,211.76	
Telephone Expenses	50205-020	1,742,173.46	
Internet Subscription Expenses	50205-030	340,622.47	
Prizes	50206-020	144,100.00	
Generation, Transmission and Distribution Expenses	50209-010	3,986.00	
Consultancy Services	50211-030	55,700.00	
Other Professional Services	50211-990	83,170.00	
Environment/Sanitary Services	50212-010	14,146,882.06	
Security Services	50212-030	312,500.00	
Other General Services	50212-990	25,341,223.65	
Repairs and Maintenance - Infrastructure Assets	50213-030	1,324,875.50	
Repairs and Maintenance - Buildings and Other Structures	50213-040	3,911,062.32	
Repairs and Maintenance - Machinery and Equipment	50213-050	1,304,674.20	
Repairs and Maintenance - Transportation Equipment	50213-060	3,588,279.25	
Repairs and Maintenance - Furniture and Fixtures	50213-070	43,035.00	
Repairs and Maintenance - Other Property, Plant and Equipment	50213-990	27,434.00	
Subsidy to NGAs	50214-020	681,393.00	
Subsidy to Local Government Units	50214-030	14,804,407.97	
Taxes, Duties and Licenses	50216-010	1,247,819.64	
Fidelity Bond Premiums	50216-020	88,128.75	
Insurance Expenses	50216-030	828,901.75	
Advertising Expenses	50299-010	233,753.99	
Printing and Publication Expenses	50299-020	1,070,895.00	
Transportation and Delivery Expenses	50299-040	13,812.00	
Rent Expenses	50299-050	401,700.00	
Membership Dues and Contributions to Organizations	50299-060	416,816.66	
Subscription Expenses	50299-070	23,677.50	
Donations	50299-080	18,454,030.22	
Other Maintenance and Operating Expenses	50299-990	15,594,518.37	
Interest Expenses	50301-020	2,945,411.86	

Account Title	Account Code	Debit	Credit
Bank Charges	50301-040	9,000.00	
Other Financial Charges	50301-990	166,592.85	
Total		4,812,039,673.93	4,812,039,673.93

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Certified Correct:

 **PACIENCIA S.J. TABINAS**
City Accountant *Q10/12/17*