

**CITY OF NAGA**  
General Fund - Trial Balance  
As of September 30, 2019

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	3,359,392.25	
Petty Cash	10101-020	479,728.21	
Cash in Bank - Local Currency, Current Account	10102-010	240,931,385.46	
Cash in Bank -Local Currency, Time Deposits	10201-010	654,062,020.50	
Guaranty Deposits	10205-020	40,200.00	
Accounts Receivable	10301-010	83,812.31	
Real Property Tax Receivable	10301-020	16,616,971.36	
Loans Receivable - Others	10301-990	70,232,116.05	
Due from National Government Agencies	10303-010	1,911,870.74	
Due from Government-Owned and/or Controlled Corpora	10303-020	200.00	
Due from Local Government Units	10303-030	4,808,457.27	
Due from Other Funds	10304-050	11,799,410.91	
Advances for Payroll	10305-020	190,583.85	
Advances to Special Disbursing Officer	10305-030	10,550,109.25	
Advances for Officers and Employees	10305-040	2,330,643.32	
Receivables - Disallowances/Charges	10306-010	1,747,293.81	
Due from Officers and Employees	10306-020	43,624.80	
Due from Non-Government Organizations/People's Orga	10306-030	4,204,907.63	
Other Receivables	10306-990	4,376,535.83	
Food Supplies for Distribution	10402-010	1,838,000.00	
Welfare Goods for Distribution	10402-020	400,000.00	
Drugs and Medicines for Distribution	10402-030	925,147.31	
Property and Equipment for Distribution	10402-090	230,091.00	
Other Supplies and Materials for Distribution	10402-990	1,180,250.00	
Office Supplies Inventory	10404-010	3,305,464.85	
Accountable Forms, Plates and Stickers	10404-020	758,218.53	
Non-Accountable Forms Inventory	10404-030	336,259.15	
Animal/Zoological Supplies Inventory	10404-040	67,632.75	
Food Supplies Inventory	10404-050	220,801.00	
Drugs and Medicines Inventory	10404-060	20,432,356.52	
Medical, Dental and Laboratory Supplies Inventory	10404-070	4,722,532.91	
Fuel, Oil and Lubricants Inventory	10404-080	136,966.60	
Agricultural and Marine Supplies Inventory	10404-090	121,502.76	
Textbooks and Instructional Materials Inventory	10404-100	158,485.00	
Chemical and Filtering Supplies Inventory	10404-120	1,111,300.00	
Construction Materials Inventory	10404-130	10,371,010.00	
Other Supplies and Materials Inventory	10404-990	10,905,146.98	
Advances to Contractors	10501-010	20,428,677.16	
Prepaid Insurance	10501-050	2,774,535.51	
Other Prepayments	10501-990	1,977,850.91	
Discount on Advance Payments	10502-010	424,975.96	
Land	10701-010	1,355,759,283.49	
Other Land Improvements	10702-990	436,160,937.95	
Accumulated Depreciation - Other Land Improvements	10702-991		6,784,428.93
Road Networks	10703-010	463,070,039.14	
Accumulated Depreciation - Road Networks	10703-011		19,832,150.90
Flood Control Systems	10703-020	298,300,814.93	
Accumulated Depreciation - Flood Control Systems	10703-021		30,709,852.89
Sewer Systems	10703-030	1,822,279.10	
Accumulated Depreciation - Sewer Systems	10703-031		370,575.11
Water Supply Systems	10703-040	16,809,859.93	

Account Title	Account Code	Debit	Credit
Accumulated Depreciation - Water Supply Systems	10703-041		1,339,036.67
Power Supply Systems	10703-050	6,751,193.49	
Accumulated Depreciation - Power Supply Systems	10703-051		148,852.21
Seaport Systems	10703-070	18,670,106.47	
Accumulated Depreciation - Seaport Systems	10703-071		1,182,440.08
Parks, Plazas and Monuments	10703-090	6,819,523.79	
Accumulated Depreciation - Parks, Plazas and Monuments	10703-091		1,084,046.85
Other Infrastructure Assets	10703-990	73,926,658.27	
Accumulated Depreciation - Other Infrastructure Assets	10703-991		5,003,824.98
Buildings	10704-010	162,887,982.48	
Accumulated Depreciation - Buildings	10704-011		76,047,531.26
School Buildings	10704-020	42,191,069.96	
Accumulated Depreciation - School Buildings	10704-021		15,583,292.48
Hospitals and Health Centers	10704-030	28,498,384.51	
Accumulated Depreciation - Hospitals and Health Centers	10704-031		3,894,595.21
Markets	10704-040	110,343,702.07	
Accumulated Depreciation - Markets	10704-041		41,122,887.51
Slaughterhouses	10704-050	23,905,830.06	
Accumulated Depreciation - Slaughterhouses	10704-051		2,946,920.02
Other Structures	10704-990	385,983,220.66	
Accumulated Depreciation - Other Structures	10704-991		174,975,826.32
Machinery	10705-010	2,972,781.12	
Accumulated Depreciation - Machinery	10705-011		1,834,163.05
Office Equipment	10705-020	49,002,059.74	
Accumulated Depreciation - Office Equipment	10705-021		30,670,383.24
Information and Communication Technology Equipment	10705-030	42,370,186.65	
Accumulated Depreciation - Information and Communication Technology Equipment	10705-031		20,913,828.66
Agricultural and Forestry Equipment	10705-040	10,271,201.00	
Accumulated Depreciation - Agricultural and Forestry Equipment	10705-041		1,507,130.07
Communication Equipment	10705-070	8,588,717.62	
Accumulated Depreciation - Communication Equipment	10705-071		4,373,306.82
Construction and Heavy Equipment	10705-080	70,588,532.51	
Accumulated Depreciation - Construction and Heavy Equipment	10705-081		30,270,925.59
Disaster Response and Rescue Equipment	10705-090	15,166,941.41	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10705-091		3,080,731.15
Military, Police and Security Equipment	10705-100	6,780,618.45	
Accumulated Depreciation - Military, Police and Security Equipment	10705-101		4,531,477.90
Medical Equipment	10705-110	15,101,053.59	
Accumulated Depreciation - Medical Equipment	10705-111		2,287,188.95
Sports Equipment	10705-130	92,350.00	
Accumulated Depreciation - Sports Equipment	10705-131		72,235.00
Technical and Scientific Equipment	10705-140	6,916,026.77	
Accumulated Depreciation - Technical and Scientific Equipment	10705-141		4,239,333.29
Other Machinery and Equipment	10705-990	32,457,775.89	
Accumulated Depreciation - Other Machinery and Equipment	10705-991		14,385,883.81
Motor Vehicles	10706-010	82,074,100.22	
Accumulated Depreciation - Motor Vehicles	10706-011		32,053,002.75
Watercrafts	10706-040	2,504,857.31	
Accumulated Depreciation - Watercrafts	10706-041		2,015,184.75
Other Transportation Equipment	10706-990	20,384,137.12	
Accumulated Depreciation - Other Transportation Equipment	10706-991		11,769,399.85
Furniture and Fixtures	10707-010	17,660,719.17	
Accumulated Depreciation - Furniture and Fixtures	10707-011		5,025,120.53
Books	10707-020	3,195,641.87	
Accumulated Depreciation - Books	10707-021		1,461,619.02

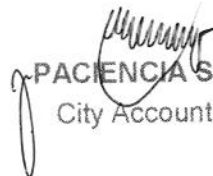


Account Title	Account Code	Debit	Credit
Construction in Progress - Land Improvements	10710-010	66,817,339.34	
Construction in Progress - Infrastructure Assets	10710-020	36,272,532.74	
Construction in Progress - Buildings and Other Structures	10710-030	226,546,024.39	
Work/Zoo Animals	10799-010	78,200.00	
Other Property, Plant and Equipment	10799-990	45,543,764.43	
Accumulated Depreciation - Other Property, Plant and Equipment	10799-991		27,812,812.28
Breeding Stocks	10801-010	14,000.00	
Accounts Payable	20101-010		22,656,458.13
Due to Officers and Employees	20101-020		525,551.54
Loans Payable - Domestic	20102-040		60,194,886.46
Due to BIR	20201-010		6,226,283.97
Due to GSIS	20201-020		11,332,398.40
Due to Pag-IBIG	20201-030		1,928,635.21
Due to PhilHealth	20201-040		565,248.63
Due to NGAs	20201-050		1,593,213.74
Due to GOCCs	20201-060		404,013.06
Due to LGUs	20201-070		11,659,111.55
Due to Other Funds	20301-010		13,489,775.64
Bail Bonds Payable	20401-030		1,416,205.93
Guaranty/Security Deposits Payable	20401-040		28,148,691.99
Deferred Real Property Tax	20501-010		16,616,971.36
Other Deferred Credits	20501-990		23,094,654.01
Other Payables	29999-990		26,044,046.91
Government Equity	30101-010		4,083,859,556.32
Prior Period Adjustment	30101-020	15,139,592.18	
Professional Tax	40101-020		464,025.00
Community Tax	40101-050		5,969,933.17
Real Property Tax- Basic	40102-040		85,697,132.54
Discount on Real Property Tax- Basic	40102-041	12,662,252.89	
Real Property Transfer Tax	40102-080		15,212,651.59
Business Tax	40103-030		247,413,250.44
Tax on Delivery Trucks and Vans	40103-050		1,224,550.00
Amusement Tax	40103-060		6,052,105.84
Franchise Tax	40103-070		1,476,883.31
Printing and Publication Tax	40103-080		327,256.99
Other Taxes	40104-990		27,072.00
Tax Revenue - Fines and Penalties - Taxes on Individual	40105-010		141,315.76
Tax Revenue - Fines and Penalties - Property Taxes	40105-020		7,681,185.26
Tax Revenue - Fines and Penalties - Taxes on Goods and Services	40105-030		3,207,093.87
Tax Revenue - Fines and Penalties - Other Taxes	40105-040		31,155.93
Share from Internal Revenue Collections (IRA)	40106-010		462,483,990.00
Share from Economic Zones	40106-050		1,773,552.94
Permit Fees	40201-010		26,007,665.71
Registration Fees	40201-020		5,091,306.20
Clearance and Certification Fees	40201-040		16,174,094.70
Supervision and Regulation Enforcement Fees	40201-070		365,706.00
Inspection Fees	40201-100		1,155,740.06
Processing Fees	40201-130		233,340.00
Occupation Fees	40201-140		421,982.25
Fees for Sealing and Licensing of Weights and Measures	40201-160		443,211.36
Fines and Penalties - Service Income	40201-980		2,321,370.25
Other Service Income	40201-990		2,181,418.47
School Fees	40202-010		1,366,763.31
Rent Income	40202-050		42,899,250.48
Receipt from Market Operations	40202-140		41,951,291.48

Account Title	Account Code	Debit	Credit
Receipt from Slaughterhouse Operation	40202-150		13,379,500.97
Receipt from Cemetery Operations	40202-160		265,900.00
Garbage Fees	40202-190		2,965,732.50
Hospital Fees	40202-200		7,690,359.78
Interest Income	40202-220		7,083,267.02
Other Business Income	40202-990		581,494.00
Share from PCSO	40401-020		1,267,486.97
Grants and Donations in Cash	40402-010		8,395.00
Miscellaneous Income	40601-010		581,447.19
Salaries and Wages - Regular	50101-010	137,670,891.52	
Salaries and Wages - Casual/Contractual	50101-020	58,010,676.51	
Personal Economic Relief Allowance (PERA)	50102-010	21,361,716.39	
Representation Allowance (RA)	50102-020	2,801,668.75	
Transportation Allowance (TA)	50102-030	2,741,161.15	
Clothing/Uniform Allowance	50102-040	7,344,000.00	
Subsistence Allowance	50102-050	1,466,925.00	
Laundry Allowance	50102-060	194,717.68	
Honoraria	50102-100	293,400.00	
Hazard Pay	50102-110	6,460,986.17	
Longevity Pay	50102-120	755,000.00	
Overtime and Night Pay	50102-130	4,651,667.52	
Year End Bonus	50102-140	342,566.80	
Cash Gift	50102-150	34,500.00	
Other Bonuses and Allowances	50102-990	21,854,149.16	
Retirement and Life Insurance Premiums	50103-010	23,619,388.66	
Pag-IBIG Contributions	50103-020	1,122,600.00	
PhilHealth Contributions	50103-030	2,356,443.65	
Employees Compensation Insurance Premiums	50103-040	1,120,370.96	
Terminal Leave Benefits	50104-030	6,267,752.49	
Other Personnel Benefits	50104-990	11,304,704.48	
Traveling Expenses - Local	50201-010	2,568,755.69	
Training Expenses	50202-010	4,731,469.45	
Scholarship Grants/Expenses	50202-020	4,126,041.12	
Office Supplies Expenses	50203-010	1,015,345.56	
Accountable Forms Expenses	50203-020	187,778.18	
Non-Accountable Forms Expenses	50203-030	109,220.85	
Animal/Zoological Supplies Expenses	50203-040	33,285.50	
Food Supplies Expenses	50203-050	13,867,047.71	
Drugs and Medicines Expenses	50203-070	1,035,008.64	
Medical, Dental and Laboratory Supplies Expenses	50203-080	2,488,291.05	
Fuel, Oil and Lubricants Expenses	50203-090	14,295,441.81	
Agricultural and Marine Supplies Expenses	50203-100	947,558.50	
Chemical and Filtering Supplies Expenses	50203-130	66,485.25	
Other Supplies and Materials Expenses	50203-990	10,522,903.32	
Water Expenses	50204-010	3,929,253.46	
Electricity Expenses	50204-020	37,261,942.90	
Postage and Courier Services	50205-010	32,017.26	
Telephone Expenses	50205-020	1,682,275.86	
Internet Subscription Expenses	50205-030	1,778,267.12	
Cable, Satellite, Telegraph and Radio Expenses	50205-040	66,363.00	
Prizes	50206-020	408,500.00	
Consultancy Services	50211-030	10,000.00	
Environment/Sanitary Services	50212-010	16,520,084.30	
Security Services	50212-030	996,600.05	
Other General Services	50212-990	39,656,274.74	

Account Title	Account Code	Debit	Credit
Repairs and Maintenance - Infrastructure Assets	50213-030	2,596,716.40	
Repairs and Maintenance - Buildings and Other Structures	50213-040	6,368,907.47	
Repairs and Maintenance - Machinery and Equipment	50213-050	2,079,521.11	
Repairs and Maintenance - Transportation Equipment	50213-060	3,246,706.94	
Repairs and Maintenance - Furniture and Fixtures	50213-070	390,728.70	
Repairs and Maintenance - Other Property, Plant and Equipment	50213-990	48,350.00	
Subsidy to NGAs	50214-020	10,516,609.71	
Subsidy to Local Government Units	50214-030	17,334,859.34	
Subsidies - Others	50214-990	1,532,142.75	
Taxes, Duties and Licenses	50216-010	1,344,030.07	
Fidelity Bond Premiums	50216-020	264,532.50	
Insurance Expenses	50216-030	1,250,109.19	
Advertising Expenses	50299-010	810,610.00	
Printing and Publication Expenses	50299-020	633,410.00	
Representation Expenses	50299-030	8,000.00	
Transportation and Delivery Expenses	50299-040	32,312.00	
Rent Expenses	50299-050	1,391,677.00	
Membership Dues and Contributions to Organizations	50299-060	24,560.00	
Subscription Expenses	50299-070	1,674.00	
Donations	50299-080	21,881,315.39	
Other Maintenance and Operating Expenses	50299-990	26,231,020.56	
Interest Expenses	50301-020	2,768,388.55	
Other Financial Charges	50301-990	8,880.96	
Loss on Sale of Property, Plant and Equipment	50504-040	128,538.31	
Loss of Assets	50504-090	1,709.00	
<b>Total</b>		<b>5,902,705,569.32</b>	<b>5,902,705,569.32</b>

Certified Correct:

  
**PACIENCIA S.J. TABINAS**  
 City Accountant 8/10/13/17