

CITY OF NAGA
General Fund - Trial Balance
As of September 30, 2020

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	910,212.24	
Petty Cash	10101-020	639,728.21	
Cash in Bank - Local Currency, Current Account	10102-010	442,039,544.20	
Cash in Bank -Local Currency, Time Deposits	10201-010	491,390,004.01	
Guaranty Deposits	10205-020	40,200.00	
Accounts Receivable	10301-010	180,732.31	
Real Property Tax Receivable	10301-020	17,960,916.67	
Loans Receivable - Others	10301-990	72,226,273.85	
Due from National Government Agencies	10303-010	1,911,870.74	
Due from Government-Owned and/or Controlled Corpora	10303-020	112,826.94	
Due from Local Government Units	10303-030	7,442,820.53	
Due from Other Funds	10304-050	21,563,713.34	
Advances for Payroll	10305-020	1,037,795.50	
Advances to Special Disbursing Officer	10305-030	12,778,349.41	
Advances for Officers and Employees	10305-040	1,622,501.66	
Receivables - Disallowances/Charges	10306-010	1,723,173.81	
Due from Officers and Employees	10306-020	216,376.01	
Due from Non-Government Organizations/People's Orga	10306-030	6,586,738.30	
Other Receivables	10306-990	4,400,250.58	
Food Supplies for Distribution	10402-010	12,046,220.00	
Welfare Goods for Distribution	10402-020	78,247,523.40	
Drugs and Medicines for Distribution	10402-030	378,924.31	
Agricultural and Marine Supplies for Distribution	10402-050	935,000.00	
Property and Equipment for Distribution	10402-090	40,129.00	
Other Supplies and Materials for Distribution	10402-990	766,485.00	
Office Supplies Inventory	10404-010	134,312.34	
Accountable Forms, Plates and Stickers	10404-020	581,125.32	
Non-Accountable Forms Inventory	10404-030	138,243.30	
Animal/Zoological Supplies Inventory	10404-040	304,836.00	
Food Supplies Inventory	10404-050	220,801.00	
Drugs and Medicines Inventory	10404-060	13,610,343.89	
Medical, Dental and Laboratory Supplies Inventory	10404-070	6,657,530.18	
Fuel, Oil and Lubricants Inventory	10404-080	38,653.58	
Agricultural and Marine Supplies Inventory	10404-090	4,175,789.99	
Textbooks and Instructional Materials Inventory	10404-100	158,485.00	
Chemical and Filtering Supplies Inventory	10404-120	497,400.00	
Construction Materials Inventory	10404-130	8,906,528.35	
Other Supplies and Materials Inventory	10404-990	6,574,239.94	
Advances to Contractors	10501-010	5,759,630.65	
Prepaid Insurance	10501-050	2,497,696.98	
Other Prepayments	10501-990	2,104,307.75	
Discount on Advance Payments	10502-010	394,592.89	
Land	10701-010	1,392,272,469.76	
Other Land Improvements	10702-990	451,982,511.87	
Accumulated Depreciation - Other Land Improvements	10702-991		9,644,468.95
Road Networks	10703-010	520,062,272.23	
Accumulated Depreciation - Road Networks	10703-011		40,066,182.13
Flood Control Systems	10703-020	370,230,976.79	
Accumulated Depreciation - Flood Control Systems	10703-021		53,495,122.21
Sewer Systems	10703-030	1,822,279.10	
Accumulated Depreciation - Sewer Systems	10703-031		543,691.62

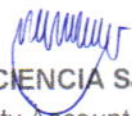
Account Title	Account Code	Debit	Credit
Water Supply Systems	10703-040	22,878,418.73	
Accumulated Depreciation - Water Supply Systems	10703-041		2,686,960.94
Power Supply Systems	10703-050	6,923,359.89	
Accumulated Depreciation - Power Supply Systems	10703-051		469,533.91
Seaport Systems	10703-070	18,670,106.47	
Accumulated Depreciation - Seaport Systems	10703-071		2,069,270.14
Parks, Plazas and Monuments	10703-090	16,560,384.42	
Accumulated Depreciation - Parks, Plazas and Monuments	10703-091		1,731,901.61
Other Infrastructure Assets	10703-990	89,181,535.25	
Accumulated Depreciation - Other Infrastructure Assets	10703-991		10,108,383.64
Buildings	10704-010	177,958,435.81	
Accumulated Depreciation - Buildings	10704-011		83,729,463.42
School Buildings	10704-020	62,459,597.77	
Accumulated Depreciation - School Buildings	10704-021		17,018,738.94
Hospitals and Health Centers	10704-030	31,638,657.83	
Accumulated Depreciation - Hospitals and Health Centers	10704-031		4,990,915.29
Markets	10704-040	110,343,702.07	
Accumulated Depreciation - Markets	10704-041		45,314,173.91
Slaughterhouses	10704-050	23,905,830.06	
Accumulated Depreciation - Slaughterhouses	10704-051		3,841,118.78
Other Structures	10704-990	390,916,268.42	
Accumulated Depreciation - Other Structures	10704-991		199,304,445.71
Machinery	10705-010	3,414,051.12	
Accumulated Depreciation - Machinery	10705-011		1,869,580.19
Office Equipment	10705-020	50,954,965.27	
Accumulated Depreciation - Office Equipment	10705-021		31,715,838.22
Information and Communication Technology Equipment	10705-030	43,756,698.87	
Accumulated Depreciation - Information and Communication Technology Equipment	10705-031		20,600,501.14
Agricultural and Forestry Equipment	10705-040	10,730,035.00	
Accumulated Depreciation - Agricultural and Forestry Equipment	10705-041		2,256,817.29
Communication Equipment	10705-070	8,316,772.62	
Accumulated Depreciation - Communication Equipment	10705-071		4,516,563.53
Construction and Heavy Equipment	10705-080	70,588,532.51	
Accumulated Depreciation - Construction and Heavy Equipment	10705-081		35,368,387.54
Disaster Response and Rescue Equipment	10705-090	15,836,125.41	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10705-091		3,657,431.81
Military, Police and Security Equipment	10705-100	9,620,467.45	
Accumulated Depreciation - Military, Police and Security Equipment	10705-101		5,056,581.42
Medical Equipment	10705-110	16,377,129.30	
Accumulated Depreciation - Medical Equipment	10705-111		3,687,286.47
Sports Equipment	10705-130	287,791.00	
Accumulated Depreciation - Sports Equipment	10705-131		79,885.00
Technical and Scientific Equipment	10705-140	7,421,702.64	
Accumulated Depreciation - Technical and Scientific Equipment	10705-141		4,119,335.65
Other Machinery and Equipment	10705-990	37,016,199.89	
Accumulated Depreciation - Other Machinery and Equipment	10705-991		15,806,395.81
Motor Vehicles	10706-010	87,486,997.22	
Accumulated Depreciation - Motor Vehicles	10706-011		38,561,402.29
Watercrafts	10706-040	2,504,857.31	
Accumulated Depreciation - Watercrafts	10706-041		2,045,181.78
Other Transportation Equipment	10706-990	20,384,137.12	
Accumulated Depreciation - Other Transportation Equipment	10706-991		13,360,236.92
Furniture and Fixtures	10707-010	17,592,324.92	
Accumulated Depreciation - Furniture and Fixtures	10707-011		5,808,042.10
Books	10707-020	3,204,709.87	

Account Title	Account Code	Debit	Credit
Accumulated Depreciation - Books	10707-021		1,811,093.57
Construction in Progress - Land Improvements	10710-010	161,684,576.91	
Construction in Progress - Infrastructure Assets	10710-020	59,461,525.68	
Construction in Progress - Buildings and Other Structures	10710-030	190,527,399.43	
Work/Zoo Animals	10799-010	78,200.00	
Other Property, Plant and Equipment	10799-990	44,351,437.55	
Accumulated Depreciation - Other Property, Plant and Equipment	10799-991		27,290,773.54
Breeding Stocks	10801-010	14,000.00	
Computer Software	10901-020	108,725.00	
Accounts Payable	20101-010		37,165,960.32
Due to Officers and Employees	20101-020		1,922,031.64
Loans Payable - Domestic	20102-040		55,848,885.20
Due to BIR	20201-010		4,289,735.86
Due to GSIS	20201-020		11,015,446.68
Due to Pag-IBIG	20201-030		4,994,308.25
Due to PhilHealth	20201-040		689,208.50
Due to NGAs	20201-050		1,557,594.04
Due to GOCCs	20201-060		421,282.43
Due to LGUs	20201-070		3,956,008.18
Due to Other Funds	20301-010		6,527,378.36
Bail Bonds Payable	20401-030		1,416,205.93
Guaranty/Security Deposits Payable	20401-040		36,886,330.20
Deferred Real Property Tax	20501-010		17,960,916.67
Other Deferred Credits	20501-990		25,891,573.23
Other Payables	29999-990		25,493,774.88
Government Equity	30101-010		4,366,589,969.27
Prior Period Adjustment	30101-020	15,827,677.99	
Professional Tax	40101-020		421,398.00
Community Tax	40101-050		5,459,613.80
Real Property Tax- Basic	40102-040		78,567,982.80
Discount on Real Property Tax- Basic	40102-041	12,747,519.86	
Real Property Transfer Tax	40102-080		10,642,523.02
Business Tax	40103-030		262,048,335.84
Tax on Delivery Trucks and Vans	40103-050		1,136,950.00
Amusement Tax	40103-060		1,117,064.96
Franchise Tax	40103-070		1,458,940.88
Printing and Publication Tax	40103-080		316,741.23
Other Taxes	40104-990		7,082.70
Tax Revenue - Fines and Penalties - Taxes on Individual	40105-010		124,969.88
Tax Revenue - Fines and Penalties - Property Taxes	40105-020		3,435,173.62
Tax Revenue - Fines and Penalties - Taxes on Goods and Services	40105-030		3,121,956.00
Tax Revenue - Fines and Penalties - Other Taxes	40105-040		3,628.78
Share from Internal Revenue Collections (IRA)	40106-010		576,474,025.00
Share from Economic Zones	40106-050		3,811,165.21
Permit Fees	40201-010		14,283,164.39
Registration Fees	40201-020		3,457,064.00
Clearance and Certification Fees	40201-040		11,398,586.09
Supervision and Regulation Enforcement Fees	40201-070		143,460.00
Inspection Fees	40201-100		6,946,049.46
Processing Fees	40201-130		196,124.00
Occupation Fees	40201-140		193,250.00
Fees for Sealing and Licensing of Weights and Measures	40201-160		417,875.00
Fines and Penalties - Service Income	40201-980		1,324,472.68
Other Service Income	40201-990		10,001,171.54
School Fees	40202-010		568,305.00

Account Title	Account Code	Debit	Credit
Affiliation Fees	40202-020		33,166.05
Rent Income	40202-050		1,776,462.71
Transportation System Fees	40202-070		14,175,771.57
Receipt from Market Operations	40202-140		28,522,986.57
Receipt from Slaughterhouse Operation	40202-150		10,049,568.52
Receipt from Cemetery Operations	40202-160		297,050.00
Income from Printing and Publication	40202-170		3,600.00
Garbage Fees	40202-190		2,529,005.23
Hospital Fees	40202-200		5,111,186.85
Interest Income	40202-220		5,283,551.58
Other Business Income	40202-990		139,799.00
Share from PCSO	40401-020		1,620.00
Miscellaneous Income	40601-010		201,467.51
Salaries and Wages - Regular	50101-010	139,251,566.18	
Salaries and Wages - Casual/Contractual	50101-020	65,887,165.93	
Personal Economic Relief Allowance (PERA)	50102-010	22,049,039.39	
Representation Allowance (RA)	50102-020	2,886,575.00	
Transportation Allowance (TA)	50102-030	2,886,575.00	
Clothing/Uniform Allowance	50102-040	7,416,000.00	
Subsistence Allowance	50102-050	1,665,903.55	
Laundry Allowance	50102-060	209,690.16	
Honoraria	50102-100	1,531,388.20	
Hazard Pay	50102-110	11,693,099.29	
Longevity Pay	50102-120	295,000.00	
Overtime and Night Pay	50102-130	4,083,401.96	
Other Bonuses and Allowances	50102-990	23,289,423.31	
Retirement and Life Insurance Premiums	50103-010	24,717,136.96	
Pag-IBIG Contributions	50103-020	1,144,004.12	
PhilHealth Contributions	50103-030	2,883,356.14	
Employees Compensation Insurance Premiums	50103-040	1,133,090.18	
Terminal Leave Benefits	50104-030	2,808,694.52	
Other Personnel Benefits	50104-990	11,157,486.22	
Traveling Expenses - Local	50201-010	904,000.66	
Training Expenses	50202-010	1,428,859.11	
Scholarship Grants/Expenses	50202-020	8,206,054.20	
Office Supplies Expenses	50203-010	1,154,493.17	
Accountable Forms Expenses	50203-020	610,603.02	
Food Supplies Expenses	50203-050	14,647,618.85	
Welfare Goods Expenses	50203-060	3,985,398.44	
Drugs and Medicines Expenses	50203-070	1,072,130.96	
Medical, Dental and Laboratory Supplies Expenses	50203-080	1,540,820.46	
Fuel, Oil and Lubricants Expenses	50203-090	13,467,551.14	
Other Supplies and Materials Expenses	50203-990	5,394,049.54	
Water Expenses	50204-010	4,203,769.74	
Electricity Expenses	50204-020	30,149,526.26	
Postage and Courier Services	50205-010	13,361.23	
Telephone Expenses	50205-020	2,274,937.51	
Internet Subscription Expenses	50205-030	1,323,448.93	
Prizes	50206-020	338,000.00	
Other Professional Services	50211-990	89,500.00	
Environment/Sanitary Services	50212-010	19,047,117.54	
Security Services	50212-030	821,536.00	
Other General Services	50212-990	50,895,592.77	
Repairs and Maintenance - Infrastructure Assets	50213-030	2,228,971.48	
Repairs and Maintenance - Buildings and Other Structure	50213-040	662,233.78	

Account Title	Account Code	Debit	Credit
Repairs and Maintenance - Machinery and Equipment	50213-050	1,149,068.00	
Repairs and Maintenance - Transportation Equipment	50213-060	2,640,939.99	
Repairs and Maintenance - Furniture and Fixtures	50213-070	188,181.00	
Repairs and Maintenance - Other Property, Plant and Equipment	50213-990	7,900.00	
Subsidy to NGAs	50214-020	4,917,922.39	
Subsidy to Local Government Units	50214-030	15,760,776.32	
Subsidies - Others	50214-990	626,700.00	
Taxes, Duties and Licenses	50216-010	1,180,301.32	
Fidelity Bond Premiums	50216-020	366,360.03	
Insurance Expenses	50216-030	1,447,370.72	
Advertising Expenses	50299-010	372,114.00	
Printing and Publication Expenses	50299-020	344,518.00	
Representation Expenses	50299-030	39,000.00	
Transportation and Delivery Expenses	50299-040	47,450.00	
Rent Expenses	50299-050	218,550.00	
Membership Dues and Contributions to Organizations	50299-060	24,740.00	
Subscription Expenses	50299-070	84,509.00	
Donations	50299-080	18,035,130.75	
Other Maintenance and Operating Expenses	50299-990	11,352,753.70	
Interest Expenses	50301-020	2,078,570.95	
Bank Charges	50301-040	31,100.00	
Other Financial Charges	50301-990	38,303.92	
Total		6,360,454,624.58	6,360,454,624.58

Certified Correct:


PACIENCIA S.J. TABINAS
City Accountant