

CITY OF NAGA

General Fund - Pre-Closing Trial Balance
As of December 31, 2016

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	24,990,487.99	
Cash in Bank - Local Currency, Current Account	10102-010	86,715,623.85	
Cash in Bank - Local Currency, Savings Account	10102-020	629,559,719.79	
Accounts Receivable	10301-010	79,302.17	
Real Property Tax Receivable	10301-020	78,695,057.96	
Loans Receivable - Others	10301-990	63,613,354.71	
Due from National Government Agencies	10303-010	968,757.19	
Due from Government-Owned and/or Controlled Corporations	10303-020	200.00	
Due from Local Government Units	10303-030	6,732,093.34	
Due from Other Funds	10304-050	5,496,666.59	
Advances for Payroll	10305-020	189,492.60	
Advances to Special Disbursing Officer	10305-030	5,636,519.74	
Advances for Officers and Employees	10305-040	2,103,742.47	
Receivables - Disallowances/Charges	10306-010	1,748,019.81	
Due from Officers and Employees	10306-020	102,683.92	
Due from Non-Government Organizations/People's Organizations	10306-030	4,647,552.19	
Other Receivables	10306-990	4,145,279.49	
Food Supplies for Distribution	10402-010	26,046,539.97	
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	
Property and Equipment for Distribution	10402-090	862,812.00	
Office Supplies Inventory	10404-010	171,614.81	
Accountable Forms, Plates and Stickers	10404-020	1,201,006.54	
Non-Accountable Forms Inventory	10404-030	80,000.00	
Food Supplies Inventory	10404-050	934,205.00	
Drugs and Medicines Inventory	10404-060	12,344,645.95	
Medical, Dental and Laboratory Supplies Inventory	10404-070	1,676,502.27	
Fuel, Oil and Lubricants Inventory	10404-080	2,572.85	
Agricultural and Marine Supplies Inventory	10404-090	8,163,412.00	
Textbooks and Instructional Materials Inventory	10404-100	492,600.00	
Construction Materials Inventory	10404-130	6,037,488.49	
Other Supplies and Materials Inventory	10404-990	25,125,995.92	
Advances to Contractors	10501-010	5,032,822.07	
Prepaid Insurance	10501-050	1,538,390.49	
Other Prepayments	10501-990	669,513.44	
Land	10701-010	189,249,899.79	
Other Land Improvements	10702-990	387,959,028.53	
Accumulated Depreciation - Other Land Improvements	10702-991		5,870,700.90
Road Networks	10703-010	79,287,540.15	
Accumulated Depreciation - Road Networks	10703-011		1,178,923.07
Flood Control Systems	10703-020	139,795,324.68	
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	
Parks, Plazas and Monuments	10703-090	5,356,461.80	
Other Infrastructure Assets	10703-990	22,772,042.45	
Accumulated Depreciation - Other Infrastructure Assets	10703-991		96,666.84
Buildings	10704-010	122,519,182.09	
Accumulated Depreciation - Buildings	10704-011		62,301,541.78
School Buildings	10704-020	38,711,416.00	
Accumulated Depreciation - School Buildings	10704-021		12,834,659.46
Hospitals and Health Centers	10704-030	20,186,745.39	


Account Title	Account Code	Debit	Credit
Accumulated Depreciation - Hospitals and Health Center	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	7,624,882.88	
Accumulated Depreciation - Slaughterhouses	10704-051		1,847,525.52
Other Structures	10704-990	335,025,950.60	
Accumulated Depreciation - Other Structures	10704-991		132,516,108.31
Machinery	10705-010	2,362,811.12	
Accumulated Depreciation - Machinery	10705-011		1,501,014.58
Office Equipment	10705-020	38,229,320.20	
Accumulated Depreciation - Office Equipment	10705-021		26,139,924.74
Information and Communication Technology Equipment	10705-030	27,841,031.08	
Accumulated Depreciation - Information and Communica	10705-031		14,542,709.77
Agricultural and Forestry Equipment	10705-040	4,735,102.00	
Accumulated Depreciation - Agricultural and Forestry Eq	10705-041		598,007.74
Communication Equipment	10705-070	6,078,919.62	
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 Eq	10705-081		21,131,396.96
Disaster Response and Rescue Equipment	10705-090	3,919,623.41	
Accumulated Depreciation - Disaster Response and Res	10705-091		1,943,516.59
Military, Police and Security Equipment	10705-100	5,913,009.45	
Accumulated Depreciation - Military, Police and Security	10705-101		3,460,855.72
Medical Equipment	10705-110	6,434,513.21	
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	5,723,475.84	
Accumulated Depreciation - Technical and Scientific Eq	10705-141		3,340,123.79
Other Machinery and Equipment	10705-990	24,726,798.19	
Accumulated Depreciation - Other Machinery and Equip	10705-991		10,588,460.96
Motor Vehicles	10706-010	42,722,914.22	
Accumulated Depreciation - Motor Vehicles	10706-011		26,098,069.32
Watercrafts	10706-040	2,189,099.07	
Accumulated Depreciation - Watercrafts	10706-041		1,970,189.20
Other Transportation Equipment	10706-990	13,551,637.12	
Accumulated Depreciation - Other Transportation Equip	10706-991		8,281,512.63
Furniture and Fixtures	10707-010	9,469,441.39	
Accumulated Depreciation - Furniture and Fixtures	10707-011		3,193,099.59
Books	10707-020	1,979,028.00	
Accumulated Depreciation - Books	10707-021		747,783.74
Construction in Progress - Land Improvements	10710-010	95,485,551.84	
Construction in Progress - Infrastructure Assets	10710-020	20,616,208.73	
Construction in Progress - Buildings and Other Structure	10710-030	192,438,235.08	
Work/Zoo Animals	10799-010	78,200.00	
Other Property, Plant and Equipment	10799-990	40,298,595.62	
Accumulated Depreciation - Other Property, Plant and E	10799-991		25,034,754.29
Breeding Stocks	10801-010	14,000.00	
Accounts Payable	20101-010		60,983,627.63
Due to Officers and Employees	20101-020		3,067,221.07
Loans Payable - Domestic	20102-040		102,597,658.30
Due to BIR	20201-010		5,262,817.24
Due to GSIS	20201-020		6,992,937.21
Due to Pag-IBIG	20201-030		1,563,629.19
Due to PhilHealth	20201-040		403,799.62
Due to NGAs	20201-050		2,998,670.42
Due to GOCCs	20201-060		239,126.50
Due to LGUs	20201-070		10,845,365.07

Account Title	Account Code	Debit	Credit
Due to Other Funds	20301-010		100,966,267.77
Bail Bonds Payable	20401-030		1,416,205.93
Guaranty/Security Deposits Payable	20401-040		19,009,470.26
Deferred Real Property Tax	20501-010		36,305,928.13
Other Deferred Credits	20501-990		128,623,405.22
Other Payables	29999-990		23,100,540.84
Government Equity	30101-010		2,008,818,399.91
Prior Period Adjustment	30101-020	24,013,792.44	
Community Tax	40101-050		5,173,467.72
Real Property Tax- Basic	40102-040		70,635,758.77
Discount on Real Property Tax- Basic	40102-041	8,628,375.66	
Real Property Transfer Tax	40102-080		19,201,820.35
Business Tax	40103-030		208,642,815.47
Tax on Delivery Trucks and Vans	40103-050		1,202,752.17
Amusement Tax	40103-060		6,028,290.27
Franchise Tax	40103-070		1,630,569.48
Printing and Publication Tax	40103-080		274,246.87
Tax Revenue - Fines and Penalties - Taxes on Individual	40105-010		235,695.77
Tax Revenue - Fines and Penalties - Property Taxes	40105-020		6,268,920.76
Tax Revenue - Fines and Penalties - Taxes on Goods and	40105-030		3,234,560.59
Tax Revenue - Fines and Penalties - Other Taxes	40105-040		10,689.99
Share from Internal Revenue Collections (IRA)	40106-010		455,557,951.00
Share from Economic Zones	40106-050		939,739.84
Permit Fees	40201-010		21,454,440.86
Registration Fees	40201-020		5,051,278.00
Clearance and Certification Fees	40201-040		11,097,868.78
Supervision and Regulation Enforcement Fees	40201-070		246,550.00
Inspection Fees	40201-100		6,886,215.95
Processing Fees	40201-130		475,825.00
Occupation Fees	40201-140		390,675.00
Fees for Sealing and Licensing of Weights and Measure	40201-160		348,834.01
Fines and Penalties - Service Income	40201-980		1,130,305.28
Other Service Income	40201-990		2,703,394.78
School Fees	40202-010		1,318,710.00
Rent Income	40202-050		49,681,556.64
Receipt from Market Operations	40202-140		51,579,651.50
Receipt from Slaughterhouse Operation	40202-150		17,921,668.68
Receipt from Cemetery Operations	40202-160		293,500.00
Income from Printing and Publication	40202-170		28,214.90
Garbage Fees	40202-190		2,788,000.04
Hospital Fees	40202-200		8,815,677.47
Interest Income	40202-220		9,729,743.73
Other Business Income	40202-990		1,407,113.94
Share from PCSO	40401-020		2,547,284.23
Grants and Donations in Cash	40402-010		4,500.00
Miscellaneous Income	40601-010		748,927.94
Salaries and Wages - Regular	50101-010	139,687,022.20	
Salaries and Wages - Casual/Contractual	50101-020	60,503,481.03	
Personal Economic Relief Allowance (PERA)	50102-010	26,825,474.53	
Representation Allowance (RA)	50102-020	3,821,375.00	
Transportation Allowance (TA)	50102-030	3,629,000.00	
Clothing/Uniform Allowance	50102-040	5,670,000.00	
Productivity Incentive Allowance	50102-080	5,947,000.00	
Honoraria	50102-100	323,000.00	
Longevity Pay	50102-120	280,000.00	
Overtime and Night Pay	50102-130	3,422,354.28	
Year End Bonus	50102-140	17,007,436.38	
Cash Gift	50102-150	6,049,000.00	

Account Title	Account Code	Debit	Credit
Other Bonuses and Allowances	50102-990	19,154,605.92	
Retirement and Life Insurance Premiums	50103-010	23,802,807.59	
Pag-IBIG Contributions	50103-020	1,426,803.92	
PhilHealth Contributions	50103-030	2,229,540.54	
Employees Compensation Insurance Premiums	50103-040	1,341,678.33	
Terminal Leave Benefits	50104-030	3,413,613.32	
Other Personnel Benefits	50104-990	53,603,097.79	
Traveling Expenses - Local	50201-010	9,961,875.08	
Training Expenses	50202-010	3,960,895.18	
Scholarship Grants/Expenses	50202-020	8,676,292.38	
Office Supplies Expenses	50203-010	5,005,338.21	
Accountable Forms Expenses	50203-020	1,057,537.16	
Non-Accountable Forms Expenses	50203-030	46,878.25	
Animal/Zoological Supplies Expenses	50203-040	3,418.50	
Food Supplies Expenses	50203-050	8,842,060.38	
Drugs and Medicines Expenses	50203-070	8,352,647.94	
Medical, Dental and Laboratory Supplies Expenses	50203-080	4,137,994.07	
Fuel, Oil and Lubricants Expenses	50203-090	14,189,476.95	
Agricultural and Marine Supplies Expenses	50203-100	586,578.50	
Textbooks and Instructional Materials Expenses	50203-110	256,000.00	
Other Supplies and Materials Expenses	50203-990	11,685,131.00	
Water Expenses	50204-010	5,474,152.67	
Electricity Expenses	50204-020	50,203,472.21	
Postage and Courier Services	50205-010	151,795.94	
Telephone Expenses	50205-020	2,558,537.84	
Internet Subscription Expenses	50205-030	558,662.05	
Prizes	50206-020	1,059,000.00	
Survey Expenses	50207-010	283,285.00	
Extraordinary and Miscellaneous Expenses	50210-030	148,634.18	
Legal Services	50211-010	50,000.00	
Consultancy Services	50211-030	238,000.00	
Other Professional Services	50211-990	193,410.00	
Environment/Sanitary Services	50212-010	17,288,622.07	
Security Services	50212-030	969,533.17	
Other General Services	50212-990	22,025,565.19	
Repairs and Maintenance - Infrastructure Assets	50213-030	7,123,564.06	
Repairs and Maintenance - Buildings and Other Structures	50213-040	7,181,461.98	
Repairs and Maintenance - Machinery and Equipment	50213-050	1,525,963.48	
Repairs and Maintenance - Transportation Equipment	50213-060	9,605,552.61	
Repairs and Maintenance - Furniture and Fixtures	50213-070	191,695.50	
Repairs and Maintenance - Other Property, Plant and Equipment	50213-990	973,657.00	
Subsidy to NGAs	50214-020	433,217.00	
Subsidy to Local Government Units	50214-030	52,672,427.33	
Transfers of Unspent Current Year DRRM Funds to the LGU Counterpart	50215-010	16,761,095.18	
Transfers for Project Equity Share /LGU Counterpart	50215-020	283,500.00	
Taxes, Duties and Licenses	50216-010	1,694,347.79	
Fidelity Bond Premiums	50216-020	152,017.50	
Insurance Expenses	50216-030	2,817,026.49	
Advertising Expenses	50299-010	1,340,932.62	
Printing and Publication Expenses	50299-020	2,887,261.29	
Representation Expenses	50299-030	61,357.00	
Transportation and Delivery Expenses	50299-040	13,736.74	
Rent Expenses	50299-050	521,513.60	
Membership Dues and Contributions to Organizations	50299-060	1,203,832.25	
Subscription Expenses	50299-070	74,114.00	
Donations	50299-080	29,732,414.97	
Other Maintenance and Operating Expenses	50299-990	43,903,152.90	
Interest Expenses	50301-020	6,317,650.65	

Account Title	Account Code	Debit	Credit
Bank Charges	50301-040	130,567.46	
Other Financial Charges	50301-990	166,821.57	
Depreciation - Land Improvements	50501-020	518,948.78	
Depreciation - Infrastructure Assets	50501-030	2,999,147.06	
Depreciation - Buildings and Other Structures	50501-040	30,129,329.85	
Depreciation - Machinery and Equipment	50501-050	10,330,851.62	
Depreciation - Transportation Equipment	50501-060	3,855,938.33	
Depreciation - Furniture, Fixtures and Books	50501-070	852,324.46	
Depreciation - Other Property, Plant and Equipment	50501-990	1,408,006.27	
Total		3,896,559,316.95	3,896,559,316.95

Certified Correct:


PACIENCIA S.J. TABINAS
 City Accountant *a. s. j. tabinas*

CITY OF NAGA
Post-Closing Trial Balance
As of December 31, 2016

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		Debit	Credit
Cash Local Treasury	10101-010	24,990,487.99	
Cash in Bank - Local Currency, Current Account	10102-010	86,715,623.85	
Cash in Bank - Local Currency, Savings Account	10102-020	629,559,719.79	
Accounts Receivable	10301-010	79,302.17	
Real Property Tax Receivable	10301-020	78,695,057.96	
Loans Receivable - Others	10301-990	63,613,354.71	
Due from National Government Agencies	10303-010	968,757.19	
Due from Government-Owned and/or Controlled Corporat	10303-020	200.00	
Due from Local Government Units	10303-030	6,732,093.34	
Due from Other Funds	10304-050	5,496,666.59	
Advances for Payroll	10305-020	189,492.60	
Advances to Special Disbursing Officer	10305-030	5,636,519.74	
Advances for Officers and Employees	10305-040	2,103,742.47	
Receivables - Disallowances/Charges	10306-010	1,748,019.81	
Due from Officers and Employees	10306-020	102,683.92	
Due from Non-Government Organizations/People's Orgar	10306-030	4,647,552.19	-
Other Receivables	10306-990	4,145,279.49	-
Food Supplies for Distribution	10402-010	26,046,539.97	-
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	-
Property and Equipment for Distribution	10402-090	862,812.00	-
Office Supplies Inventory	10404-010	171,614.81	-
Accountable Forms, Plates and Stickers	10404-020	1,201,006.54	-
Non-Accountable Forms Inventory	10404-030	80,000.00	-
Food Supplies Inventory	10404-050	934,205.00	-
Drugs and Medicines Inventory	10404-060	12,344,645.95	-
Medical, Dental and Laboratory Supplies Inventory	10404-070	1,676,502.27	-
Fuel, Oil and Lubricants Inventory	10404-080	2,572.85	-
Agricultural and Marine Supplies Inventory	10404-090	8,163,412.00	-
Textbooks and Instructional Materials Inventory	10404-100	492,600.00	-
Construction Materials Inventory	10404-130	6,037,488.49	-
Other Supplies and Materials Inventory	10404-990	25,125,995.92	-
Advances to Contractors	10501-010	5,032,822.07	-
Prepaid Insurance	10501-050	1,538,390.49	-
Other Prepayments	10501-990	669,513.44	-
Land	10701-010	189,249,899.79	-
Other Land Improvements	10702-990	387,959,028.53	-
Accumulated Depreciation - Other Land Improvements	10702-991	-	5,870,700.90
Road Networks	10703-010	79,287,540.15	-
Accumulated Depreciation - Road Networks	10703-011	-	1,178,923.07
Flood Control Systems	10703-020	139,795,324.68	-
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	-
Parks, Plazas and Monuments	10703-090	5,356,461.80	-
Other Infrastructure Assets	10703-990	22,772,042.45	-
Accumulated Depreciation - Other Infrastructure Assets	10703-991	-	96,666.84
Buildings	10704-010	122,519,182.09	-
Accumulated Depreciation - Buildings	10704-011	-	62,301,541.78
School Buildings	10704-020	38,711,416.00	-
Accumulated Depreciation - School Buildings	10704-021	-	12,834,659.46

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		Debit	Credit
Hospitals and Health Centers	10704-030	20,186,745.39	-
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	7,624,882.88	-
Accumulated Depreciation - Slaughterhouses	10704-051	-	1,847,525.52
Other Structures	10704-990	335,025,950.60	-
Accumulated Depreciation - Other Structures	10704-991	-	132,516,108.31
Machinery	10705-010	2,362,811.12	-
Accumulated Depreciation - Machinery	10705-011	-	1,501,014.58
Office Equipment	10705-020	38,229,320.20	-
Accumulated Depreciation - Office Equipment	10705-021	-	26,139,924.74
Information and Communication Technology Equipment	10705-030	27,841,031.08	-
Accumulated Depreciation - Information and Communicat	10705-031	-	14,542,709.77
Agricultural and Forestry Equipment	10705-040	4,735,102.00	-
Accumulated Depreciation - Agricultural and Forestry Equ	10705-041	-	598,007.74
Communication Equipment	10705-070	6,078,919.62	-
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 Equi	10705-081	-	21,131,396.96
Disaster Response and Rescue Equipment	10705-090	3,919,623.41	-
Accumulated Depreciation - Disaster Response and Resc	10705-091	-	1,943,516.59
Military, Police and Security Equipment	10705-100	5,913,009.45	-
Accumulated Depreciation - Military, Police and Security E	10705-101	-	3,460,855.72
Medical Equipment	10705-110	6,434,513.21	-
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	5,723,475.84	-
Accumulated Depreciation - Technical and Scientific Equ	10705-141	-	3,340,123.79
Other Machinery and Equipment	10705-990	24,726,798.19	-
Accumulated Depreciation - Other Machinery and Equipm	10705-991	-	10,588,460.96
Motor Vehicles	10706-010	42,722,914.22	-
Accumulated Depreciation - Motor Vehicles	10706-011	-	26,098,069.32
Watercrafts	10706-040	2,189,099.07	-
Accumulated Depreciation - Watercrafts	10706-041	-	1,970,189.20
Other Transportation Equipment	10706-990	13,551,637.12	-
Accumulated Depreciation - Other Transportation Equipm	10706-991	-	8,281,512.63
Furniture and Fixtures	10707-010	9,469,441.39	-
Accumulated Depreciation - Furniture and Fixtures	10707-011	-	3,193,099.59
Books	10707-020	1,979,028.00	-
Accumulated Depreciation - Books	10707-021	-	747,783.74
Construction in Progress - Land Improvements	10710-010	95,485,551.84	-
Construction in Progress - Infrastructure Assets	10710-020	20,616,208.73	-
Construction in Progress - Buildings and Other Structures	10710-030	192,438,235.08	-
Work/Zoo Animals	10799-010	78,200.00	-
Other Property, Plant and Equipment	10799-990	40,298,595.62	-
Accumulated Depreciation - Other Property, Plant and Eq	10799-991	-	25,034,754.29
Breeding Stocks	10801-010	14,000.00	-
Accounts Payable	20101-010		60,983,627.63
Due to Officers and Employees	20101-020		3,067,221.07
Loans Payable - Domestic	20102-040		102,597,658.30
Due to BIR	20201-010		5,262,817.24
Due to GSIS	20201-020		6,992,937.21
Due to Pag-IBIG	20201-030		1,563,629.19
Due to PhilHealth	20201-040		403,799.62

Account Title	Account Code	GENERAL	
		Debit	Credit
Due to NGAs	20201-050		2,998,670.42
Due to GOCCs	20201-060		239,126.50
Due to LGUs	20201-070		10,845,365.07
Due to Other Funds	20301-010		100,966,267.77
Bail Bonds Payable	20401-030		1,416,205.93
Guaranty/Security Deposits Payable	20401-040		19,009,470.26
Deferred Real Property Tax	20501-010		36,305,928.13
Other Deferred Credits	20501-990		128,623,405.22
Other Payables	29999-990		23,100,540.84
Government Equity	30101-010		2,157,897,935.50
Total		3,069,951,636.76	3,069,951,636.76

Certified Correct:



PACIENCIA S.J. TABINAS

 City Accountant *3/14/18*