

CITY OF NAGA
General Fund - Pre-Closing Trial Balance
As of December 31, 2019

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	8,239,826.07	
Cash in Bank - Local Currency, Current Account	10102-010	383,503,897.17	
Cash in Bank -Local Currency, Time Deposits	10201-010	487,447,723.13	
Guaranty Deposits	10205-020	40,200.00	
Accounts Receivable	10301-010	85,812.31	
Real Property Tax Receivable	10301-020	2,410,693.40	
Loans Receivable - Others	10301-990	70,431,477.19	
Due from National Government Agencies	10303-010	1,911,870.74	
Due from Government-Owned and/or Controlled Corporations	10303-020	200.00	
Due from Local Government Units	10303-030	7,008,541.02	
Due from Other Funds	10304-050	23,984,961.04	
Advances for Payroll	10305-020	189,492.60	
Advances to Special Disbursing Officer	10305-030	8,405,491.42	
Advances for Officers and Employees	10305-040	1,869,990.96	
Receivables - Disallowances/Charges	10306-010	1,747,293.81	
Due from Officers and Employees	10306-020	133,334.60	
Due from Non-Government Organizations/People's Organizations	10306-030	5,686,487.63	
Other Receivables	10306-990	4,398,178.04	
Food Supplies for Distribution	10402-010	4,263,000.00	
Welfare Goods for Distribution	10402-020	488,000.00	
Drugs and Medicines for Distribution	10402-030	378,924.31	
Construction Materials for Distribution	10402-080	101,200.00	
Property and Equipment for Distribution	10402-090	40,129.00	
Other Supplies and Materials for Distribution	10402-990	1,529,280.00	
Office Supplies Inventory	10404-010	199,072.46	
Accountable Forms, Plates and Stickers	10404-020	62,762.43	
Non-Accountable Forms Inventory	10404-030	121,243.30	
Animal/Zoological Supplies Inventory	10404-040	267,132.75	
Food Supplies Inventory	10404-050	220,801.00	
Drugs and Medicines Inventory	10404-060	14,399,783.91	
Medical, Dental and Laboratory Supplies Inventory	10404-070	6,675,850.66	
Fuel, Oil and Lubricants Inventory	10404-080	38,653.58	
Agricultural and Marine Supplies Inventory	10404-090	530,784.09	
Textbooks and Instructional Materials Inventory	10404-100	158,485.00	
Chemical and Filtering Supplies Inventory	10404-120	864,800.00	
Construction Materials Inventory	10404-130	12,220,265.50	
Other Supplies and Materials Inventory	10404-990	7,628,495.94	
Advances to Contractors	10501-010	15,346,886.63	
Prepaid Insurance	10501-050	1,971,344.03	
Other Prepayments	10501-990	2,104,307.75	
Discount on Advance Payments	10502-010	16,775,506.50	
Land	10701-010	1,375,279,117.36	
Other Land Improvements	10702-990	433,664,257.00	
Accumulated Depreciation - Other Land Improvements	10702-991		9,644,468.95
Road Networks	10703-010	511,389,502.81	
Accumulated Depreciation - Road Networks	10703-011		40,066,182.13
Flood Control Systems	10703-020	352,812,221.47	
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
Water Supply Systems	10703-040	22,878,418.73	

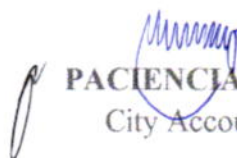
Account Title	Account Code	Debit	Credit
Accumulated Depreciation - Water Supply Systems	10703-041		2,686,960.94
Power Supply Systems	10703-050	6,923,359.89	
Accumulated Depreciation - Power Supply Systems	10703-051		469,533.91
Seaport Systems	10703-070	18,670,106.47	
Accumulated Depreciation - Seaport Systems	10703-071		2,069,270.14
Parks, Plazas and Monuments	10703-090	8,429,007.29	
Accumulated Depreciation - Parks, Plazas and Monuments	10703-091		1,731,901.61
Other Infrastructure Assets	10703-990	88,838,693.25	
Accumulated Depreciation - Other Infrastructure Assets	10703-991		10,108,383.64
Buildings	10704-010	173,940,599.66	
Accumulated Depreciation - Buildings	10704-011		83,729,463.42
School Buildings	10704-020	42,191,069.96	
Accumulated Depreciation - School Buildings	10704-021		17,018,738.94
Hospitals and Health Centers	10704-030	29,201,384.51	
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	387,047,626.77	
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	50,277,108.37	
Accumulated Depreciation - Office Equipment	10705-021		31,715,838.22
Information and Communication Technology Equipment	10705-030	42,995,997.87	
Accumulated Depreciation - Information and Communication Technology Equipment	10705-031		20,600,501.14
Agricultural and Forestry Equipment	10705-040	10,581,535.00	
Accumulated Depreciation - Agricultural and Forestry Equipment	10705-041		2,256,817.29
Communication Equipment	10705-070	8,283,272.62	
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	8,820,517.45	
Accumulated Depreciation - Military, Police and Security Equipment	10705-101		5,056,581.42
Medical Equipment	10705-110	15,161,845.00	
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	36,459,994.89	
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	17,365,967.92	
Accumulated Depreciation - Furniture and Fixtures	10707-011		5,808,042.10
Books	10707-020	3,204,709.87	
Accumulated Depreciation - Books	10707-021		1,811,093.57

Account Title	Account Code	Debit	Credit
Construction in Progress - Land Improvements	10710-010	71,117,584.94	
Construction in Progress - Infrastructure Assets	10710-020	51,985,453.95	
Construction in Progress - Buildings and Other Structure	10710-030	248,974,176.41	
Work/Zoo Animals	10799-010	78,200.00	
Other Property, Plant and Equipment	10799-990	43,169,701.55	
Accumulated Depreciation - Other Property, Plant and E	10799-991		27,290,773.54
Breeding Stocks	10801-010	14,000.00	
Computer Software	10901-020	108,725.00	
Accounts Payable	20101-010		112,208,226.05
Due to Officers and Employees	20101-020		5,821,343.57
Loans Payable - Domestic	20102-040		69,468,881.14
Due to BIR	20201-010		5,394,404.49
Due to GSIS	20201-020		13,094,518.72
Due to Pag-IBIG	20201-030		2,201,548.21
Due to PhilHealth	20201-040		578,142.90
Due to NGAs	20201-050		1,603,734.91
Due to GOCCs	20201-060		655,969.21
Due to LGUs	20201-070		6,498,159.93
Due to Other Funds	20301-010		89,622,466.01
Bail Bonds Payable	20401-030		1,416,205.93
Guaranty/Security Deposits Payable	20401-040		32,684,837.10
Deferred Real Property Tax	20501-010		2,335,998.55
Other Deferred Credits	20501-990		109,497,867.62
Other Payables	29999-990		28,654,331.95
Government Equity	30101-010		4,195,956,799.71
Prior Period Adjustment	30101-020	14,484,676.61	
Professional Tax	40101-020		483,300.00
Community Tax	40101-050		6,168,666.02
Real Property Tax- Basic	40102-040		95,699,562.81
Discount on Real Property Tax- Basic	40102-041	12,806,825.19	
Real Property Transfer Tax	40102-080		19,786,687.12
Business Tax	40103-030		280,409,257.30
Tax on Delivery Trucks and Vans	40103-050		1,236,250.00
Amusement Tax	40103-060		7,650,487.65
Franchise Tax	40103-070		1,777,063.81
Printing and Publication Tax	40103-080		351,016.79
Other Taxes	40104-990		27,092.00
Tax Revenue - Fines and Penalties - Taxes on Individual	40105-010		216,137.51
Tax Revenue - Fines and Penalties - Property Taxes	40105-020		12,437,122.44
Tax Revenue - Fines and Penalties - Taxes on Goods and	40105-030		3,750,259.19
Tax Revenue - Fines and Penalties - Other Taxes	40105-040		49,006.05
Share from Internal Revenue Collections (IRA)	40106-010		616,645,320.00
Share from Economic Zones	40106-050		1,919,825.94
Permit Fees	40201-010		29,699,126.00
Registration Fees	40201-020		7,041,281.20
Clearance and Certification Fees	40201-040		19,011,681.00
Supervision and Regulation Enforcement Fees	40201-070		385,391.00
Inspection Fees	40201-100		1,466,263.52
Processing Fees	40201-130		324,120.00
Occupation Fees	40201-140		488,807.25
Fees for Sealing and Licensing of Weights and Measures	40201-160		458,131.36
Fines and Penalties - Service Income	40201-980		2,866,021.15
Other Service Income	40201-990		2,978,957.19
School Fees	40202-010		1,901,473.31
Rent Income	40202-050		57,175,374.31

Account Title	Account Code	Debit	Credit
Receipt from Market Operations	40202-140		63,134,215.69
Receipt from Slaughterhouse Operation	40202-150		18,094,345.10
Receipt from Cemetery Operations	40202-160		377,650.00
Income from Printing and Publication	40202-170		103,200.00
Garbage Fees	40202-190		4,022,890.39
Hospital Fees	40202-200		10,516,415.21
Interest Income	40202-220		9,559,258.02
Other Business Income	40202-990		701,625.00
Share from PCSO	40401-020		1,884,800.74
Grants and Donations in Cash	40402-010		8,650.00
Gain on Sale of Property, Plant and Equipment	40501-050		31.00
Miscellaneous Income	40601-010		988,533.63
Salaries and Wages - Regular	50101-010	184,251,838.95	
Salaries and Wages - Casual/Contractual	50101-020	81,666,532.32	
Personal Economic Relief Allowance (PERA)	50102-010	29,292,985.70	
Representation Allowance (RA)	50102-020	3,757,131.25	
Transportation Allowance (TA)	50102-030	3,696,623.65	
Clothing/Uniform Allowance	50102-040	7,368,000.00	
Subsistence Allowance	50102-050	2,417,032.90	
Laundry Allowance	50102-060	445,835.46	
Productivity Incentive Allowance	50102-080	6,251,500.00	
Honoraria	50102-100	471,700.00	
Hazard Pay	50102-110	10,425,999.39	
Longevity Pay	50102-120	780,000.00	
Overtime and Night Pay	50102-130	7,797,112.05	
Year End Bonus	50102-140	22,498,132.02	
Cash Gift	50102-150	6,307,000.00	
Other Bonuses and Allowances	50102-990	21,858,235.06	
Retirement and Life Insurance Premiums	50103-010	31,481,678.95	
Pag-IBIG Contributions	50103-020	1,498,500.00	
PhilHealth Contributions	50103-030	3,154,378.26	
Employees Compensation Insurance Premiums	50103-040	1,494,053.39	
Terminal Leave Benefits	50104-030	8,311,213.12	
Other Personnel Benefits	50104-990	56,067,314.82	
Traveling Expenses - Local	50201-010	5,157,176.23	
Training Expenses	50202-010	7,797,418.10	
Scholarship Grants/Expenses	50202-020	10,975,661.46	
Office Supplies Expenses	50203-010	4,936,528.59	
Accountable Forms Expenses	50203-020	1,550,719.57	
Non-Accountable Forms Expenses	50203-030	205,216.70	
Animal/Zoological Supplies Expenses	50203-040	430,721.00	
Food Supplies Expenses	50203-050	19,879,917.30	
Welfare Goods Expenses	50203-060	1,316,536.56	
Drugs and Medicines Expenses	50203-070	5,614,852.72	
Medical, Dental and Laboratory Supplies Expenses	50203-080	4,220,216.01	
Fuel, Oil and Lubricants Expenses	50203-090	24,663,985.12	
Agricultural and Marine Supplies Expenses	50203-100	3,645,508.50	
Chemical and Filtering Supplies Expenses	50203-130	750,285.25	
Other Supplies and Materials Expenses	50203-990	29,508,786.70	
Water Expenses	50204-010	5,435,875.17	
Electricity Expenses	50204-020	48,545,940.81	
Postage and Courier Services	50205-010	69,297.26	
Telephone Expenses	50205-020	2,828,649.78	
Internet Subscription Expenses	50205-030	3,448,056.14	
Cable, Satellite, Telegraph and Radio Expenses	50205-040	66,363.00	

Account Title	Account Code	Debit	Credit
Prizes	50206-020	1,274,680.00	
Survey Expenses	50207-010	72,614.85	
Consultancy Services	50211-030	10,000.00	
Other Professional Services	50211-990	111,920.00	
Environment/Sanitary Services	50212-010	27,007,644.67	
Security Services	50212-030	3,164,188.94	
Other General Services	50212-990	65,831,834.86	
Repairs and Maintenance - Land Improvements	50213-020	214,560.00	
Repairs and Maintenance - Infrastructure Assets	50213-030	6,872,070.76	
Repairs and Maintenance - Buildings and Other Structures	50213-040	11,921,372.34	
Repairs and Maintenance - Machinery and Equipment	50213-050	6,576,594.69	
Repairs and Maintenance - Transportation Equipment	50213-060	6,843,764.83	
Repairs and Maintenance - Furniture and Fixtures	50213-070	411,228.70	
Repairs and Maintenance - Other Property, Plant and Equipment	50213-990	56,350.00	
Subsidy to NGAs	50214-020	22,600,269.93	
Subsidy to Local Government Units	50214-030	36,225,503.34	
Subsidy to Other Funds	50214-060	3,000,000.00	
Subsidies - Others	50214-990	1,639,512.75	
Transfers of Unspent Current Year DRRM Funds to the	50215-010	17,966,826.27	
Transfers for Project Equity Share /LGU Counterpart	50215-020	490,000.00	
Taxes, Duties and Licenses	50216-010	2,024,450.26	
Fidelity Bond Premiums	50216-020	291,161.00	
Insurance Expenses	50216-030	3,630,694.46	
Advertising Expenses	50299-010	1,467,359.12	
Printing and Publication Expenses	50299-020	1,937,579.00	
Representation Expenses	50299-030	8,000.00	
Transportation and Delivery Expenses	50299-040	88,762.00	
Rent Expenses	50299-050	2,807,802.00	
Membership Dues and Contributions to Organizations	50299-060	242,060.00	
Subscription Expenses	50299-070	62,186.00	
Donations	50299-080	37,749,032.44	
Other Maintenance and Operating Expenses	50299-990	60,267,648.48	
Interest Expenses	50301-020	3,571,763.43	
Other Financial Charges	50301-990	15,378.71	
Depreciation - Land Improvements	50501-020	2,860,040.02	
Depreciation - Infrastructure Assets	50501-030	51,500,266.51	
Depreciation - Buildings and Other Structures	50501-040	39,627,803.25	
Depreciation - Machinery and Equipment	50501-050	19,932,794.62	
Depreciation - Transportation Equipment	50501-060	8,407,996.90	
Depreciation - Furniture, Fixtures and Books	50501-070	1,978,510.76	
Depreciation - Other Property, Plant and Equipment	50501-990	1,741,719.00	
Loss on Sale of Property, Plant and Equipment	50504-040	128,538.31	
Loss of Assets	50504-090	2,107,602.37	
Total		6,652,114,438.17	6,652,114,438.17

Certified Correct:


PACIENCIA S.J. TABINAS
 City Accountant