

CITY OF NAGA
General Fund - Trial Balance
As of September 30, 2021

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	756,620.94	
Petty Cash	10101-020	1,100,000.00	
Cash in Bank - Local Currency, Current Account	10102-010	270,552,672.97	
Cash in Bank -Local Currency, Time Deposits	10201-010	495,093,508.88	
Guaranty Deposits	10205-020	115,653.11	
Accounts Receivable	10301-010	178,725.59	
Real Property Tax Receivable	10301-020	24,368,831.49	
Loans Receivable - Others	10301-990	84,055,727.34	
Due from National Government Agencies	10303-010	1,911,870.74	
Due from Government-Owned and/or Controlled Corporations	10303-020	112,826.94	
Due from Local Government Units	10303-030	8,103,067.36	
Due from Other Funds	10304-050	19,033,398.90	
Advances for Payroll	10305-020	590,817.60	
Advances to Special Disbursing Officer	10305-030	4,495,394.09	
Advances for Officers and Employees	10305-040	1,505,510.56	
Receivables - Disallowances/Charges	10306-010	1,722,374.81	
Due from Officers and Employees	10306-020	166,106.03	
Due from Non-Government Organizations/People's Organizations	10306-030	5,866,868.57	
Other Receivables	10306-990	4,454,197.69	
Food Supplies for Distribution	10402-010	8,046,550.00	
Welfare Goods for Distribution	10402-020	29,694,045.88	
Drugs and Medicines for Distribution	10402-030	378,924.31	
Agricultural and Marine Supplies for Distribution	10402-050	1,454,400.00	
Textbooks and Instructional Materials for Distribution	10402-070	373,500.00	
Construction Materials for Distribution	10402-080	605,900.00	
Property and Equipment for Distribution	10402-090	195,511.00	
Other Supplies and Materials for Distribution	10402-990	1,774,808.50	
Office Supplies Inventory	10404-010	1,777,071.32	
Accountable Forms, Plates and Stickers	10404-020	1,175,452.94	
Non-Accountable Forms Inventory	10404-030	192,394.30	
Animal/Zoological Supplies Inventory	10404-040	356,100.00	
Food Supplies Inventory	10404-050	220,801.00	
Drugs and Medicines Inventory	10404-060	18,383,558.01	
Medical, Dental and Laboratory Supplies Inventory	10404-070	20,789,761.55	
Agricultural and Marine Supplies Inventory	10404-090	3,366,815.16	
Military, Police and Traffic Supplies Inventory	10404-110	66,000.00	
Chemical and Filtering Supplies Inventory	10404-120	697,700.00	
Construction Materials Inventory	10404-130	6,087,586.55	
Other Supplies and Materials Inventory	10404-990	12,854,193.59	
Advances to Contractors	10501-010	3,860,847.37	
Prepaid Insurance	10501-050	2,224,773.55	
Other Prepayments	10501-990	2,104,307.75	
Discount on Advance Payments	10502-010	516,229.63	
Land	10701-010	1,444,231,709.96	
Other Land Improvements	10702-990	579,780,827.22	
Accumulated Depreciation - Other Land Improvements	10702-991		17,358,245.90
Road Networks	10703-010	574,258,662.63	
Accumulated Depreciation - Road Networks	10703-011		81,268,385.07
Flood Control Systems	10703-020	425,315,982.35	
Accumulated Depreciation - Flood Control Systems	10703-021		88,734,497.58

Account Title	Account Code	Debit	Credit
Sewer Systems	10703-030	24,779,992.92	
Water Supply Systems	10703-040	28,043,909.49	
Accumulated Depreciation - Water Supply Systems	10703-041		4,860,410.72
Power Supply Systems	10703-050	15,358,179.92	
Accumulated Depreciation - Power Supply Systems	10703-051		815,384.31
Seaport Systems	10703-070	18,670,106.47	
Accumulated Depreciation - Seaport Systems	10703-071		2,956,100.20
Parks, Piazas and Monuments	10703-090	16,841,409.31	
Accumulated Depreciation - Parks, Piazas and Monuments	10703-091		2,790,150.91
Other Infrastructure Assets	10703-990	88,907,860.25	
Accumulated Depreciation - Other Infrastructure Assets	10703-991		18,558,462.00
Buildings	10704-010	212,841,712.54	
Accumulated Depreciation - Buildings	10704-011		92,017,164.36
School Buildings	10704-020	67,501,804.02	
Accumulated Depreciation - School Buildings	10704-021		18,614,644.58
Hospitals and Health Centers	10704-030	31,810,805.87	
Accumulated Depreciation - Hospitals and Health Centers	10704-031		6,209,548.44
Markets	10704-040	110,343,702.07	
Accumulated Depreciation - Markets	10704-041		49,505,460.31
Slaughterhouses	10704-050	24,096,356.06	
Accumulated Depreciation - Slaughterhouses	10704-051		4,754,907.95
Other Structures	10704-990	394,473,864.82	
Accumulated Depreciation - Other Structures	10704-991		223,772,725.06
Machinery	10705-010	4,639,954.45	
Accumulated Depreciation - Machinery	10705-011		2,054,938.04
Office Equipment	10705-020	54,020,273.27	
Accumulated Depreciation - Office Equipment	10705-021		35,210,412.85
Information and Communication Technology Equipment	10705-030	47,949,572.19	
Accumulated Depreciation - Information and Communication Technology Equipment	10705-031		25,665,905.20
Agricultural and Forestry Equipment	10705-040	11,251,235.00	
Accumulated Depreciation - Agricultural and Forestry Equipment	10705-041		3,126,584.94
Communication Equipment	10705-070	8,535,972.62	
Accumulated Depreciation - Communication Equipment	10705-071		4,954,416.98
Construction and Heavy Equipment	10705-080	89,688,532.51	
Accumulated Depreciation - Construction and Heavy Equipment	10705-081		33,980,307.02
Disaster Response and Rescue Equipment	10705-090	21,362,615.41	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10705-091		5,658,998.09
Military, Police and Security Equipment	10705-100	9,647,323.45	
Accumulated Depreciation - Military, Police and Security Equipment	10705-101		5,552,060.31
Medical Equipment	10705-110	23,450,251.30	
Accumulated Depreciation - Medical Equipment	10705-111		5,836,280.89
Sports Equipment	10705-130	287,791.00	
Accumulated Depreciation - Sports Equipment	10705-131		102,574.69
Technical and Scientific Equipment	10705-140	7,421,702.64	
Accumulated Depreciation - Technical and Scientific Equipment	10705-141		4,485,090.76
Other Machinery and Equipment	10705-990	41,238,159.89	
Accumulated Depreciation - Other Machinery and Equipment	10705-991		18,867,370.17
Motor Vehicles	10706-010	88,435,197.22	
Accumulated Depreciation - Motor Vehicles	10706-011		44,861,426.26
Watercrafts	10706-040	2,504,857.31	
Accumulated Depreciation - Watercrafts	10706-041		2,075,178.81
Other Transportation Equipment	10706-990	20,384,137.12	
Accumulated Depreciation - Other Transportation Equipment	10706-991		14,782,137.68
Furniture and Fixtures	10707-010	18,826,253.42	


Account Title	Account Code	Debit	Credit
Accumulated Depreciation - Furniture and Fixtures	10707-011		7,448,474.54
Books	10707-020	3,204,709.87	
Accumulated Depreciation - Books	10707-021		2,244,578.47
Construction in Progress - Land Improvements	10710-010	67,391,622.28	
Construction in Progress - Infrastructure Assets	10710-020	32,730,540.47	
Construction in Progress - Buildings and Other Structures	10710-030	190,245,395.30	
Work/Zoo Animals	10799-010	77,800.00	
Other Property, Plant and Equipment	10799-990	45,653,704.45	
Accumulated Depreciation - Other Property, Plant and Equipment	10799-991		29,149,855.55
Breeding Stocks	10801-010	14,000.00	
Computer Software	10901-020	12,953,277.35	
Accounts Payable	20101-010		43,012,476.19
Due to Officers and Employees	20101-020		1,992,212.97
Loans Payable - Domestic	20102-040		42,015,799.98
Due to BIR	20201-010		5,141,426.18
Due to GSIS	20201-020		16,630,751.36
Due to Pag-IBIG	20201-030		2,824,900.57
Due to PhilHealth	20201-040		861,211.90
Due to NGAs	20201-050		299,380.83
Due to GOCCs	20201-060		1,918,429.27
Due to LGUs	20201-070		1,899,125.18
Due to Other Funds	20301-010		9,227,145.91
Bail Bonds Payable	20401-030		1,416,205.93
Guaranty/Security Deposits Payable	20401-040		25,171,282.19
Deferred Real Property Tax	20501-010		24,368,831.49
Other Deferred Credits	20501-990		28,781,382.93
Other Payables	29999-990		24,559,230.00
Government Equity	30101-010		4,476,539,932.82
Prior Period Adjustment	30101-020	34,189,825.15	
Professional Tax	40101-020		410,550.00
Community Tax	40101-050		5,058,305.88
Real Property Tax- Basic	40102-040		82,244,133.27
Discount on Real Property Tax- Basic	40102-041	13,167,428.48	
Real Property Transfer Tax	40102-080		17,751,569.28
Business Tax	40103-030		200,836,026.47
Tax on Delivery Trucks and Vans	40103-050		1,529,172.54
Amusement Tax	40103-060		104,252.24
Franchise Tax	40103-070		2,595,177.97
Printing and Publication Tax	40103-080		309,268.47
Tax Revenue - Fines and Penalties - Taxes on Individuals	40105-010		146,909.27
Tax Revenue - Fines and Penalties - Property Taxes	40105-020		4,684,620.87
Tax Revenue - Fines and Penalties - Taxes on Goods and Services	40105-030		2,451,610.97
Tax Revenue - Fines and Penalties - Other Taxes	40105-040		796.17
Share from Internal Revenue Collections (IRA)	40106-010		556,061,547.00
Share from Economic Zones	40106-050		5,340,178.98
Permit Fees	40201-010		16,592,385.88
Registration Fees	40201-020		3,875,231.19
Clearance and Certification Fees	40201-040		11,005,447.16
Supervision and Regulation Enforcement Fees	40201-070		281,710.00
Inspection Fees	40201-100		7,269,867.72
Processing Fees	40201-130		542,264.64
Occupation Fees	40201-140		182,925.00
Fees for Sealing and Licensing of Weights and Measures	40201-160		429,569.65
Fines and Penalties - Service Income	40201-980		2,703,665.32

Account Title	Account Code	Debit	Credit
Other Service Income	40201-990		12,176,109.94
School Fees	40202-010		508,405.00
Rent Income	40202-050		1,441,684.13
Transportation System Fees	40202-070		10,400,131.07
Receipt from Market Operations	40202-140		41,125,208.34
Receipt from Slaughterhouse Operation	40202-150		9,030,650.53
Receipt from Cemetery Operations	40202-160		309,800.00
Garbage Fees	40202-190		2,716,707.15
Hospital Fees	40202-200		7,139,019.95
Interest Income	40202-220		3,447,137.99
Other Business Income	40202-990		40,458.00
Share from PCSO	40401-020		283,617.11
Miscellaneous Income	40601-010		936,643.55
Salaries and Wages - Regular	50101-010	144,768,592.20	
Salaries and Wages - Casual/Contractual	50101-020	79,015,192.24	
Personal Economic Relief Allowance (PERA)	50102-010	22,561,348.72	
Representation Allowance (RA)	50102-020	2,715,575.00	
Transportation Allowance (TA)	50102-030	2,715,575.00	
Clothing/Uniform Allowance	50102-040	7,620,000.00	
Subsistence Allowance	50102-050	1,687,875.00	
Laundry Allowance	50102-060	219,410.54	
Honoraria	50102-100	36,300.00	
Hazard Pay	50102-110	8,805,754.97	
Longevity Pay	50102-120	255,000.00	
Overtime and Night Pay	50102-130	3,171,087.46	
Year End Bonus	50102-140	151,492.30	
Cash Gift	50102-150	21,122.00	
Other Bonuses and Allowances	50102-990	24,692,586.50	
Retirement and Life Insurance Premiums	50103-010	26,521,247.19	
Pag-IBIG Contributions	50103-020	1,336,135.20	
PhilHealth Contributions	50103-030	3,164,032.47	
Employees Compensation Insurance Premiums	50103-040	1,177,995.50	
Terminal Leave Benefits	50104-030	5,936,170.08	
Other Personnel Benefits	50104-990	12,202,175.10	
Traveling Expenses - Local	50201-010	915,039.88	
Training Expenses	50202-010	684,353.50	
Scholarship Grants/Expenses	50202-020	16,952,049.65	
Office Supplies Expenses	50203-010	1,137,034.57	
Accountable Forms Expenses	50203-020	233,494.76	
Animal/Zoological Supplies Expenses	50203-040	495,250.00	
Food Supplies Expenses	50203-050	6,842,260.70	
Welfare Goods Expenses	50203-060	11,002,330.20	
Drugs and Medicines Expenses	50203-070	1,680,520.80	
Medical, Dental and Laboratory Supplies Expenses	50203-080	450,364.34	
Fuel, Oil and Lubricants Expenses	50203-090	16,242,201.96	
Military, Police and Traffic Supplies Expenses	50203-120	724,880.00	
Chemical and Filtering Supplies Expenses	50203-130	23,400.00	
Other Supplies and Materials Expenses	50203-990	3,516,972.40	
Water Expenses	50204-010	3,561,462.58	
Electricity Expenses	50204-020	34,483,821.31	
Postage and Courier Services	50205-010	16,156.92	
Telephone Expenses	50205-020	1,127,038.10	
Internet Subscription Expenses	50205-030	2,011,506.59	
Cable, Satellite, Telegraph and Radio Expenses	50205-040	300.00	

Account Title	Account Code	Debit	Credit
Prizes	50206-020	1,093,598.86	
Consultancy Services	50211-030	211,840.00	
Other Professional Services	50211-990	9,213,668.00	
Environment/Sanitary Services	50212-010	8,095,995.21	
Security Services	50212-030	1,223,016.68	
Other General Services	50212-990	81,511,473.88	
Repairs and Maintenance - Infrastructure Assets	50213-030	2,718,814.78	
Repairs and Maintenance - Buildings and Other Structures	50213-040	6,463,005.32	
Repairs and Maintenance - Machinery and Equipment	50213-050	1,164,384.33	
Repairs and Maintenance - Transportation Equipment	50213-060	2,890,405.90	
Repairs and Maintenance - Furniture and Fixtures	50213-070	31,894.00	
Subsidy to NGAs	50214-020	1,032,768.19	
Subsidy to Local Government Units	50214-030	2,296,403.65	
Subsidies - Others	50214-990	750,000.00	
Taxes, Duties and Licenses	50216-010	839,386.06	
Fidelity Bond Premiums	50216-020	764,502.75	
Insurance Expenses	50216-030	2,112,682.60	
Advertising Expenses	50299-010	418,020.00	
Printing and Publication Expenses	50299-020	291,620.00	
Transportation and Delivery Expenses	50299-040	1,000.00	
Rent Expenses	50299-050	65,500.00	
Membership Dues and Contributions to Organizations	50299-060	166,000.00	
Subscription Expenses	50299-070	17,500.00	
Donations	50299-080	21,074,554.18	
Other Maintenance and Operating Expenses	50299-990	33,009,700.82	
Interest Expenses	50301-020	599,933.51	
Bank Charges	50301-040	30,600.00	
Other Financial Charges	50301-990	21,364.52	
Total		6,576,895,163.04	6,576,895,163.04

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Certified Correct:


RUBY R. SINGSON
 Acting City Accountant