

**CITY OF NAGA**  
General Fund - Trial Balance  
As of March 31, 2022

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	2,259,163.76	
Petty Cash	10101-020	1,500,000.00	
Cash in Bank - Local Currency, Current Account	10102-010	476,624,588.95	
Cash in Bank -Local Currency, Time Deposits	10201-010	458,029,497.03	
Guaranty Deposits	10205-020	119,153.11	
Accounts Receivable	10301-010	178,725.60	
Real Property Tax Receivable	10301-020	42,650,951.91	
Loans Receivable - Others	10301-990	86,095,038.63	
Due from National Government Agencies	10303-010	1,911,870.74	
Due from Government-Owned and/or Controlled Corpora	10303-020	4,730.00	
Due from Local Government Units	10303-030	7,803,142.36	
Due from Other Funds	10304-050	29,544,706.31	
Advances for Payroll	10305-020	426,907.18	
Advances to Special Disbursing Officer	10305-030	5,797,026.89	
Advances for Officers and Employees	10305-040	1,667,988.16	
Receivables - Disallowances/Charges	10306-010	1,722,374.81	
Due from Officers and Employees	10306-020	166,586.37	
Due from Non-Government Organizations/People's Orga	10306-030	5,256,149.07	
Other Receivables	10306-990	4,858,681.93	
Food Supplies for Distribution	10402-010	18,612,616.00	
Welfare Goods for Distribution	10402-020	13,770,806.98	
Drugs and Medicines for Distribution	10402-030	403,764.31	
Agricultural and Marine Supplies for Distribution	10402-050	1,454,400.00	
Construction Materials for Distribution	10402-080	580,475.00	
Property and Equipment for Distribution	10402-090	30,131.00	
Other Supplies and Materials for Distribution	10402-990	2,939,675.00	
Office Supplies Inventory	10404-010	2,695,296.61	
Accountable Forms, Plates and Stickers	10404-020	690,868.76	
Non-Accountable Forms Inventory	10404-030	420,019.30	
Animal/Zoological Supplies Inventory	10404-040	247,500.00	
Food Supplies Inventory	10404-050	220,801.00	
Drugs and Medicines Inventory	10404-060	20,251,649.78	
Medical, Dental and Laboratory Supplies Inventory	10404-070	26,274,674.51	
Agricultural and Marine Supplies Inventory	10404-090	4,106,315.16	
Military, Police and Traffic Supplies Inventory	10404-110	66,000.00	
Chemical and Filtering Supplies Inventory	10404-120	67,900.00	
Construction Materials Inventory	10404-130	6,780,662.15	
Other Supplies and Materials Inventory	10404-990	16,539,618.32	
Advances to Contractors	10501-010	16,034,676.79	
Prepaid Insurance	10501-050	1,925,587.66	
Other Prepayments	10501-990	669,513.44	
Discount on Advance Payments	10502-010	310,485.95	
Land	10701-010	1,448,627,598.68	
Other Land Improvements	10702-990	585,381,621.57	
Accumulated Depreciation - Other Land Improvements	10702-991		34,823,771.25
Road Networks	10703-010	689,978,926.53	
Accumulated Depreciation - Road Networks	10703-011		110,569,679.10
Flood Control Systems	10703-020	461,288,205.66	
Accumulated Depreciation - Flood Control Systems	10703-021		127,207,720.20



Account Title	Account Code	Debit	Credit
Sewer Systems	10703-030	24,779,992.92	
Accumulated Depreciation - Sewer Systems	10703-031		2,445,727.92
Water Supply Systems	10703-040	28,132,124.49	
Accumulated Depreciation - Water Supply Systems	10703-041		7,308,025.68
Power Supply Systems	10703-050	17,577,018.17	
Accumulated Depreciation - Power Supply Systems	10703-051		1,433,826.33
Seaport Systems	10703-070	18,670,106.47	
Accumulated Depreciation - Seaport Systems	10703-071		3,842,930.26
Parks, Plazas and Monuments	10703-090	16,841,409.31	
Accumulated Depreciation - Parks, Plazas and Monuments	10703-091		4,385,635.23
Other Infrastructure Assets	10703-990	105,307,581.80	
Accumulated Depreciation - Other Infrastructure Assets	10703-991		26,979,128.89
Buildings	10704-010	219,654,573.91	
Accumulated Depreciation - Buildings	10704-011		100,984,015.03
School Buildings	10704-020	67,501,804.02	
Accumulated Depreciation - School Buildings	10704-021		20,745,151.04
Hospitals and Health Centers	10704-030	35,537,631.35	
Accumulated Depreciation - Hospitals and Health Centers	10704-031		7,462,302.09
Markets	10704-040	114,798,827.76	
Accumulated Depreciation - Markets	10704-041		53,722,157.46
Slaughterhouses	10704-050	24,096,356.06	
Accumulated Depreciation - Slaughterhouses	10704-051		5,676,238.78
Other Structures	10704-990	395,773,821.74	
Accumulated Depreciation - Other Structures	10704-991		237,352,752.24
Machinery	10705-010	6,639,954.45	
Accumulated Depreciation - Machinery	10705-011		2,280,196.16
Office Equipment	10705-020	55,728,167.27	
Accumulated Depreciation - Office Equipment	10705-021		38,563,970.71
Information and Communication Technology Equipment	10705-030	53,827,317.84	
Accumulated Depreciation - Information and Communication Technology Equipment	10705-031		30,891,041.36
Agricultural and Forestry Equipment	10705-040	11,251,235.00	
Accumulated Depreciation - Agricultural and Forestry Equipment	10705-041		4,023,372.13
Communication Equipment	10705-070	8,535,972.62	
Accumulated Depreciation - Communication Equipment	10705-071		5,394,443.78
Construction and Heavy Equipment	10705-080	107,303,532.51	
Accumulated Depreciation - Construction and Heavy Equipment	10705-081		41,232,239.00
Disaster Response and Rescue Equipment	10705-090	21,362,615.41	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10705-091		8,287,499.98
Military, Police and Security Equipment	10705-100	9,647,323.45	
Accumulated Depreciation - Military, Police and Security Equipment	10705-101		6,102,341.50
Medical Equipment	10705-110	33,501,111.30	
Accumulated Depreciation - Medical Equipment	10705-111		8,697,945.39
Sports Equipment	10705-130	287,791.00	
Accumulated Depreciation - Sports Equipment	10705-131		120,164.38
Technical and Scientific Equipment	10705-140	7,421,702.64	
Accumulated Depreciation - Technical and Scientific Equipment	10705-141		4,823,849.78
Other Machinery and Equipment	10705-990	41,846,708.89	
Accumulated Depreciation - Other Machinery and Equipment	10705-991		22,213,106.39
Motor Vehicles	10706-010	89,681,197.22	
Accumulated Depreciation - Motor Vehicles	10706-011		52,168,331.03
Watercrafts	10706-040	2,504,857.31	
Accumulated Depreciation - Watercrafts	10706-041		2,105,175.84
Other Transportation Equipment	10706-990	21,046,137.12	



Account Title	Account Code	Debit	Credit
Accumulated Depreciation - Other Transportation Equipment	10706-991		16,044,970.75
Furniture and Fixtures	10707-010	19,481,172.77	
Accumulated Depreciation - Furniture and Fixtures	10707-011		9,090,327.31
Books	10707-020	3,204,709.87	
Accumulated Depreciation - Books	10707-021		2,596,258.79
Construction in Progress - Land Improvements	10710-010	65,398,971.65	
Construction in Progress - Infrastructure Assets	10710-020	81,830,364.00	
Construction in Progress - Buildings and Other Structures	10710-030	188,636,134.08	
Work/Zoo Animals	10799-010	77,800.00	
Other Property, Plant and Equipment	10799-990	46,631,184.45	
Accumulated Depreciation - Other Property, Plant and Equipment	10799-991		30,972,363.92
Breeding Stocks	10801-010	14,000.00	
Computer Software	10901-020	12,953,277.35	
Accumulated Amortization - Computer Software	10901-021		118,142.00
Accounts Payable	20101-010		60,696,822.68
Due to Officers and Employees	20101-020		2,624,831.50
Loans Payable - Domestic	20102-040		183,691,742.66
Due to BIR	20201-010		6,906,882.98
Due to GSIS	20201-020		17,343,387.51
Due to Pag-IBIG	20201-030		1,378,146.37
Due to PhilHealth	20201-040		787,520.28
Due to NGAs	20201-050		234,440.43
Due to GOCCs	20201-060		1,065,878.60
Due to LGUs	20201-070		27,689,459.66
Due to Other Funds	20301-010		83,741,251.76
Bail Bonds Payable	20401-030		1,416,205.93
Guaranty/Security Deposits Payable	20401-040		27,515,510.31
Deferred Real Property Tax	20501-010		42,650,951.91
Other Deferred Credits	20501-990		29,559,841.85
Other Payables	29999-990		28,781,468.10
Government Equity	30101-010		4,497,202,849.46
Prior Period Adjustment	30101-020		6,421,320.06
Professional Tax	40101-020		351,675.00
Community Tax	40101-050		4,734,396.06
Real Property Tax- Basic	40102-040		73,154,696.39
Discount on Real Property Tax- Basic	40102-041	13,347,281.03	
Real Property Transfer Tax	40102-080		6,521,273.26
Business Tax	40103-030		147,808,186.56
Tax on Sand, Gravel and Other Quarry Products	40103-040		3,678.55
Tax on Delivery Trucks and Vans	40103-050		1,340,515.00
Amusement Tax	40103-060		37,186.07
Franchise Tax	40103-070		977,565.05
Printing and Publication Tax	40103-080		230,330.88
Tax Revenue - Fines and Penalties - Taxes on Individuals	40105-010		21,419.78
Tax Revenue - Fines and Penalties - Property Taxes	40105-020		1,487,430.97
Tax Revenue - Fines and Penalties - Taxes on Goods and Services	40105-030		2,028,931.61
Share from Internal Revenue Collections (IRA)	40106-010		253,416,648.00
Share from Economic Zones	40106-050		1,535,949.13
Permit Fees	40201-010		13,147,685.92
Registration Fees	40201-020		1,343,989.92
Clearance and Certification Fees	40201-040		8,841,682.09
Supervision and Regulation Enforcement Fees	40201-070		774,967.51
Inspection Fees	40201-100		6,606,209.11




Account Title	Account Code	Debit	Credit
Processing Fees	40201-130		109,725.00
Occupation Fees	40201-140		1,708,275.00
Fees for Sealing and Licensing of Weights and Measure	40201-160		380,825.00
Fines and Penalties - Service Income	40201-980		741,601.07
Other Service Income	40201-990		476,878.00
School Fees	40202-010		384,485.00
Rent Income	40202-050		527,773.38
Transportation System Fees	40202-070		5,853,450.75
Receipt from Market Operations	40202-140		14,185,422.15
Receipt from Slaughterhouse Operation	40202-150		2,938,629.56
Receipt from Cemetery Operations	40202-160		65,675.00
Garbage Fees	40202-190		2,377,765.71
Hospital Fees	40202-200		4,309,129.22
Interest Income	40202-220		1,353,591.46
Other Business Income	40202-990		223,340.00
Miscellaneous Income	40601-010		98,711.44
Salaries and Wages - Regular	50101-010	49,535,865.05	
Salaries and Wages - Casual/Contractual	50101-020	22,726,194.69	
Personal Economic Relief Allowance (PERA)	50102-010	7,169,953.25	
Representation Allowance (RA)	50102-020	962,587.50	
Transportation Allowance (TA)	50102-030	962,587.50	
Clothing/Uniform Allowance	50102-040	7,777,176.07	
Subsistence Allowance	50102-050	441,970.43	
Laundry Allowance	50102-060	57,870.55	
Hazard Pay	50102-110	2,347,887.78	
Longevity Pay	50102-120	1,300,000.00	
Overtime and Night Pay	50102-130	1,899,937.03	
Other Bonuses and Allowances	50102-990	20,485.05	
Retirement and Life Insurance Premiums	50103-010	8,869,421.78	
Pag-IBIG Contributions	50103-020	400,817.18	
PhilHealth Contributions	50103-030	1,068,928.54	
Employees Compensation Insurance Premiums	50103-040	395,978.42	
Terminal Leave Benefits	50104-030	1,020,614.11	
Other Personnel Benefits	50104-990	7,499,852.94	
Traveling Expenses - Local	50201-010	1,030,964.16	
Training Expenses	50202-010	150,930.00	
Scholarship Grants/Expenses	50202-020	5,521,611.90	
Food Supplies Expenses	50203-050	2,833,329.55	
Welfare Goods Expenses	50203-060	768,770.00	
Drugs and Medicines Expenses	50203-070	90.00	
Medical, Dental and Laboratory Supplies Expenses	50203-080	376,400.00	
Fuel, Oil and Lubricants Expenses	50203-090	5,328,286.27	
Other Supplies and Materials Expenses	50203-990	439,405.24	
Water Expenses	50204-010	1,425,539.27	
Electricity Expenses	50204-020	13,493,943.97	
Telephone Expenses	50205-020	434,730.62	
Internet Subscription Expenses	50205-030	642,188.38	
Consultancy Services	50211-030	20,000.00	
Other General Services	50212-990	28,438,466.34	
Repairs and Maintenance - Infrastructure Assets	50213-030	3,018,580.00	
Repairs and Maintenance - Buildings and Other Structure	50213-040	226,265.00	
Repairs and Maintenance - Machinery and Equipment	50213-050	61,100.00	
Repairs and Maintenance - Transportation Equipment	50213-060	275,033.00	



Account Title	Account Code	Debit	Credit
Repairs and Maintenance - Furniture and Fixtures	50213-070	49,100.00	
Subsidy to NGAs	50214-020	325,117.07	
Subsidy to Local Government Units	50214-030	3,600.00	
Taxes, Duties and Licenses	50216-010	310,497.04	
Fidelity Bond Premiums	50216-020	75,378.75	
Insurance Expenses	50216-030	237,248.76	
Advertising Expenses	50299-010	840.00	
Printing and Publication Expenses	50299-020	5,000.00	
Representation Expenses	50299-030	7,875.00	
Membership Dues and Contributions to Organizations	50299-060	4,928.00	
Donations	50299-080	5,255,104.82	
Other Maintenance and Operating Expenses	50299-990	5,781,174.50	
Interest Expenses	50301-020	994,715.63	
Bank Charges	50301-040	654,931.50	
Other Financial Charges	50301-990	4,895.51	
<b>Total</b>		<b>6,610,473,008.35</b>	<b>6,610,473,008.35</b>

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Certified Correct:

  
**RUBY R. SINGSON**  
 Acting City Accountant