

CITY OF NAGA
General Fund - Trial Balance
As of September 30, 2022

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	2,639,880.38	
Petty Cash	10101-020	1,347,543.90	
Cash in Bank - Local Currency, Current Account	10102-010	386,323,754.30	
Cash in Bank -Local Currency, Time Deposits	10201-010	460,026,708.62	
Guaranty Deposits	10205-020	119,153.11	
Accounts Receivable	10301-010	178,725.60	
Real Property Tax Receivable	10301-020	22,893,043.18	
Loans Receivable - Others	10301-990	84,845,047.74	
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	7,803,310.42	
Due from Other Funds	10304-050	25,054,834.93	
Advances for Payroll	10305-020	189,492.60	
Advances to Special Disbursing Officer	10305-030	9,070,964.64	
Advances for Officers and Employees	10305-040	1,697,421.11	
Receivables - Disallowances/Charges	10306-010	1,722,374.81	
Due from Officers and Employees	10306-020	170,174.85	
Due from Non-Government Organizations/People's Orga	10306-030	4,897,007.31	
Other Receivables	10306-990	4,862,059.34	
Food Supplies for Distribution	10402-010	6,484,651.00	
Welfare Goods for Distribution	10402-020	9,819,346.98	
Drugs and Medicines for Distribution	10402-030	378,924.31	
Agricultural and Marine Supplies for Distribution	10402-050	4,138,900.00	
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	3,492,739.00	
Office Supplies Inventory	10404-010	3,687,235.32	
Accountable Forms, Plates and Stickers	10404-020	1,683,375.24	
Non-Accountable Forms Inventory	10404-030	343,482.45	
Animal/Zoological Supplies Inventory	10404-040	329,850.00	
Food Supplies Inventory	10404-050	220,801.00	
Drugs and Medicines Inventory	10404-060	14,129,093.09	
Medical, Dental and Laboratory Supplies Inventory	10404-070	28,099,764.78	
Agricultural and Marine Supplies Inventory	10404-090	4,106,315.16	
Construction Materials Inventory	10404-130	10,602,831.05	
Other Supplies and Materials Inventory	10404-990	9,207,323.78	
Advances to Contractors	10501-010	9,359,737.78	
Prepaid Insurance	10501-050	3,704,950.79	
Other Prepayments	10501-990	1,060,013.44	
Discount on Advance Payments	10502-010	843,607.56	
Land	10701-010	1,503,809,544.75	
Other Land Improvements	10702-990	134,216,891.57	
Accumulated Depreciation - Other Land Improvements	10702-991		34,823,771.25
Road Networks	10703-010	982,226,675.36	
Accumulated Depreciation - Road Networks	10703-011		110,569,679.10
Flood Control Systems	10703-020	604,305,500.60	
Accumulated Depreciation - Flood Control Systems	10703-021		127,207,720.20
Sewer Systems	10703-030	40,640,197.81	
Accumulated Depreciation - Sewer Systems	10703-031		2,445,727.92

Account Title	Account Code	Debit	Credit
Water Supply Systems	10703-040	29,176,486.91	
Accumulated Depreciation - Water Supply Systems	10703-041		7,308,025.68
Power Supply Systems	10703-050	18,600,770.17	
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	20,131,597.11	
Accumulated Depreciation - Parks, Plazas and Monuments	10703-091		4,385,635.23
Other Infrastructure Assets	10703-990	245,803,309.21	
Accumulated Depreciation - Other Infrastructure Assets	10703-991		26,979,128.89
Buildings	10704-010	182,752,850.96	
Accumulated Depreciation - Buildings	10704-011		100,984,015.03
School Buildings	10704-020	72,024,848.25	
Accumulated Depreciation - School Buildings	10704-021		20,745,151.04
Hospitals and Health Centers	10704-030	57,231,568.32	
Accumulated Depreciation - Hospitals and Health Centers	10704-031		7,462,302.09
Markets	10704-040	122,523,188.39	
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	465,259,819.79	
Accumulated Depreciation - Other Structures	10704-991		237,352,752.24
Machinery	10705-010	7,724,034.45	
Accumulated Depreciation - Machinery	10705-011		2,280,196.16
Office Equipment	10705-020	57,664,240.74	
Accumulated Depreciation - Office Equipment	10705-021		38,563,970.71
Information and Communication Technology Equipment	10705-030	54,467,647.79	
Accumulated Depreciation - Information and Communication Technology Equipment	10705-031		30,891,041.36
Agricultural and Forestry Equipment	10705-040	14,695,235.00	
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	33,710,761.30	
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	43,175,957.44	
Accumulated Depreciation - Other Machinery and Equipment	10705-991		22,213,106.39
Motor Vehicles	10706-010	92,163,739.22	
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	
Accumulated Depreciation - Other Transportation Equipment	10706-991		16,044,970.75
Furniture and Fixtures	10707-010	20,658,339.38	


Account Title	Account Code	Debit	Credit
Accumulated Depreciation - Furniture and Fixtures	10707-011		9,090,327.31
Books	10707-020	3,549,683.87	
Accumulated Depreciation - Books	10707-021		2,596,258.79
Construction in Progress - Land Improvements	10710-010	21,996,911.12	
Construction in Progress - Infrastructure Assets	10710-020	71,297,817.56	
Construction in Progress - Buildings and Other Structures	10710-030	324,625,643.57	
Work/Zoo Animals	10799-010	77,800.00	
Other Property, Plant and Equipment	10799-990	46,718,162.45	
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		48,538,567.60
Due to Officers and Employees	20101-020		1,688,058.66
Loans Payable - Domestic	20102-040		399,165,297.65
Due to BIR	20201-010		6,189,088.18
Due to GSIS	20201-020		21,303,220.92
Due to Pag-IBIG	20201-030		1,232,938.35
Due to PhilHealth	20201-040		1,274,377.37
Due to NGAs	20201-050		380,860.86
Due to GOCCs	20201-060		875,266.67
Due to LGUs	20201-070		3,688,012.33
Due to Other Funds	20301-010		20,626,509.25
Bail Bonds Payable	20401-030		1,416,205.93
Guaranty/Security Deposits Payable	20401-040		36,610,951.11
Deferred Real Property Tax	20501-010		22,893,043.18
Other Deferred Credits	20501-990		32,549,919.29
Other Payables	29999-990		28,614,284.29
Government Equity	30101-010		4,493,926,953.55
Prior Period Adjustment	30101-020	47,602,367.81	
Professional Tax	40101-020		437,325.00
Community Tax	40101-050		5,390,972.97
Real Property Tax- Basic	40102-040		86,992,675.37
Discount on Real Property Tax- Basic	40102-041	13,902,698.03	
Real Property Transfer Tax	40102-080		17,834,964.47
Business Tax	40103-030		220,940,985.28
Tax on Sand, Gravel and Other Quarry Products	40103-040		5,573.05
Tax on Delivery Trucks and Vans	40103-050		1,440,760.09
Amusement Tax	40103-060		1,607,821.12
Franchise Tax	40103-070		1,748,489.81
Printing and Publication Tax	40103-080		438,878.32
Tax Revenue - Fines and Penalties - Taxes on Individual	40105-010		165,844.83
Tax Revenue - Fines and Penalties - Property Taxes	40105-020		4,925,596.81
Tax Revenue - Fines and Penalties - Taxes on Goods and Services	40105-030		3,041,558.61
Tax Revenue - Fines and Penalties - Other Taxes	40105-040		50,146.50
Share from Internal Revenue Collections (IRA)	40106-010		760,249,944.00
Share from Economic Zones	40106-050		5,982,422.06
Permit Fees	40201-010		23,400,230.92
Registration Fees	40201-020		4,762,133.62
Clearance and Certification Fees	40201-040		13,032,745.97
Supervision and Regulation Enforcement Fees	40201-070		2,525,270.01
Inspection Fees	40201-100		7,593,584.77
Processing Fees	40201-130		278,925.00

Account Title	Account Code	Debit	Credit
Occupation Fees	40201-140		1,937,625.00
Fees for Sealing and Licensing of Weights and Measure	40201-160		456,555.00
Fines and Penalties - Service Income	40201-980		1,959,966.14
Other Service Income	40201-990		929,144.01
School Fees	40202-010		1,265,029.00
Rent Income	40202-050		3,836,349.38
Transportation System Fees	40202-070		26,195,456.96
Receipt from Market Operations	40202-140		42,708,646.83
Receipt from Slaughterhouse Operation	40202-150		9,567,815.46
Receipt from Cemetery Operations	40202-160		220,125.00
Garbage Fees	40202-190		3,034,215.72
Hospital Fees	40202-200		11,170,348.86
Interest Income	40202-220		4,419,146.93
Other Business Income	40202-990		1,064,777.50
Share from PCSO	40401-020		1,185,997.81
Grants and Donations in Kind	40402-020		34,937,000.00
Miscellaneous Income	40601-010		225,262.94
Salaries and Wages - Regular	50101-010	158,449,801.98	
Salaries and Wages - Casual/Contractual	50101-020	81,305,037.71	
Personal Economic Relief Allowance (PERA)	50102-010	23,246,855.35	
Representation Allowance (RA)	50102-020	3,124,139.88	
Transportation Allowance (TA)	50102-030	2,938,825.00	
Clothing/Uniform Allowance	50102-040	7,825,176.07	
Subsistence Allowance	50102-050	1,765,913.60	
Laundry Allowance	50102-060	241,284.27	
Productivity Incentive Allowance	50102-080	6,682.50	
Honoraria	50102-100	553,535.48	
Hazard Pay	50102-110	9,931,207.85	
Longevity Pay	50102-120	1,440,000.00	
Overtime and Night Pay	50102-130	4,628,508.03	
Other Bonuses and Allowances	50102-990	38,922,403.02	
Retirement and Life Insurance Premiums	50103-010	28,340,439.07	
Pag-IBIG Contributions	50103-020	1,307,329.37	
PhilHealth Contributions	50103-030	4,059,675.55	
Employees Compensation Insurance Premiums	50103-040	1,211,389.48	
Terminal Leave Benefits	50104-030	5,460,470.90	
Other Personnel Benefits	50104-990	14,079,500.64	
Traveling Expenses - Local	50201-010	2,487,646.24	
Training Expenses	50202-010	2,728,066.70	
Scholarship Grants/Expenses	50202-020	18,880,991.69	
Office Supplies Expenses	50203-010	2,026,014.93	
Accountable Forms Expenses	50203-020	244,275.42	
Non-Accountable Forms Expenses	50203-030	108,300.00	
Animal/Zoological Supplies Expenses	50203-040	250,000.00	
Food Supplies Expenses	50203-050	8,986,456.69	
Welfare Goods Expenses	50203-060	3,294,570.00	
Drugs and Medicines Expenses	50203-070	6,252,837.70	
Medical, Dental and Laboratory Supplies Expenses	50203-080	4,446,642.70	
Fuel, Oil and Lubricants Expenses	50203-090	25,820,052.44	
Agricultural and Marine Supplies Expenses	50203-100	38,130.00	
Textbooks and Instructional Materials Expenses	50203-110	400.00	
Chemical and Filtering Supplies Expenses	50203-130	42,500.00	
Other Supplies and Materials Expenses	50203-990	5,774,265.81	

Account Title	Account Code	Debit	Credit
Water Expenses	50204-010	4,333,605.20	
Electricity Expenses	50204-020	48,282,342.75	
Postage and Courier Services	50205-010	24,528.50	
Telephone Expenses	50205-020	1,530,029.24	
Internet Subscription Expenses	50205-030	2,012,449.31	
Prizes	50206-020	240,250.00	
Desilting and Dredging Expenses	50208-020	44,800.00	
Generation, Transmission and Distribution Expenses	50209-010	30,000.00	
Extraordinary and Miscellaneous Expenses	50210-030	445,800.00	
Auditing Services	50211-020	1,350.00	
Consultancy Services	50211-030	20,000.00	
Other Professional Services	50211-990	180,000.00	
Environment/Sanitary Services	50212-010	8,300.00	
Security Services	50212-030	2,121,632.64	
Other General Services	50212-990	120,594,836.97	
Repairs and Maintenance - Land Improvements	50213-020	455,040.40	
Repairs and Maintenance - Infrastructure Assets	50213-030	10,743,932.12	
Repairs and Maintenance - Buildings and Other Structures	50213-040	4,883,668.98	
Repairs and Maintenance - Machinery and Equipment	50213-050	1,536,930.00	
Repairs and Maintenance - Transportation Equipment	50213-060	2,927,582.62	
Repairs and Maintenance - Furniture and Fixtures	50213-070	308,735.00	
Subsidy to NGAs	50214-020	8,307,566.63	
Subsidy to Local Government Units	50214-030	3,383,296.84	
Subsidies - Others	50214-990	957,300.00	
Taxes, Duties and Licenses	50216-010	1,019,005.34	
Fidelity Bond Premiums	50216-020	317,291.25	
Insurance Expenses	50216-030	566,911.30	
Advertising Expenses	50299-010	1,565,581.00	
Printing and Publication Expenses	50299-020	601,768.00	
Representation Expenses	50299-030	1,152,320.67	
Transportation and Delivery Expenses	50299-040	140,746.44	
Rent Expenses	50299-050	274,510.00	
Membership Dues and Contributions to Organizations	50299-060	134,928.00	
Donations	50299-080	30,788,221.73	
Other Maintenance and Operating Expenses	50299-990	34,471,955.86	
Interest Expenses	50301-020	7,800,980.32	
Bank Charges	50301-040	2,516,688.50	
Other Financial Charges	50301-990	14,849.15	
Total		7,459,598,668.01	7,459,598,668.01

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Certified Correct:


RUBY R. SINGSON
 Acting City Accountant