

**CITY OF NAGA**  
General Fund - Pre-Closing Trial Balance  
As of December 31, 2021

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	4,752,240.70	
Cash in Bank - Local Currency, Current Account	10102-010	303,682,521.07	
Cash in Bank -Local Currency, Time Deposits	10201-010	456,997,478.52	
Guaranty Deposits	10205-020	119,153.11	
Accounts Receivable	10301-010	178,725.59	
Real Property Tax Receivable	10301-020	12,382,710.00	
Loans Receivable - Others	10301-990	86,252,469.93	
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	7,501,542.36	
Due from Other Funds	10304-050	29,095,232.80	
Advances for Payroll	10305-020	189,492.60	
Advances to Special Disbursing Officer	10305-030	4,653,798.29	
Advances for Officers and Employees	10305-040	1,468,710.56	
Receivables - Disallowances/Charges	10306-010	1,722,374.81	
Due from Officers and Employees	10306-020	220,210.28	
Due from Non-Government Organizations/People's Organizations	10306-030	5,383,799.07	
Other Receivables	10306-990	4,854,581.93	
Food Supplies for Distribution	10402-010	17,788,551.00	
Welfare Goods for Distribution	10402-020	29,299,088.88	
Drugs and Medicines for Distribution	10402-030	403,764.31	
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	580,475.00	
Property and Equipment for Distribution	10402-090	30,131.00	
Other Supplies and Materials for Distribution	10402-990	3,250,332.50	
Office Supplies Inventory	10404-010	2,725,739.61	
Accountable Forms, Plates and Stickers	10404-020	660,917.76	
Non-Accountable Forms Inventory	10404-030	381,334.30	
Animal/Zoological Supplies Inventory	10404-040	247,500.00	
Food Supplies Inventory	10404-050	2,205,301.00	
Drugs and Medicines Inventory	10404-060	19,129,802.42	
Medical, Dental and Laboratory Supplies Inventory	10404-070	25,193,336.22	
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	739,900.00	
Construction Materials Inventory	10404-130	7,583,335.60	
Other Supplies and Materials Inventory	10404-990	15,979,476.32	
Advances to Contractors	10501-010	5,102,296.69	
Prepaid Insurance	10501-050	1,798,614.91	
Other Prepayments	10501-990	669,513.44	
Discount on Advance Payments	10502-010	18,228,299.90	
Land	10701-010	1,444,418,987.62	
Other Land Improvements	10702-990	585,381,621.57	
Accumulated Depreciation - Other Land Improvements	10702-991		34,823,771.25
Road Networks	10703-010	588,959,536.32	
Accumulated Depreciation - Road Networks	10703-011		110,569,679.10
Flood Control Systems	10703-020	441,927,054.16	
Accumulated Depreciation - Flood Control Systems	10703-021		127,207,720.20
Sewer Systems	10703-030	24,779,992.92	
Accumulated Depreciation - Sewer Systems	10703-031		2,445,727.92

Account Title	Account Code	Debit	Credit
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	16,942,738.17	
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	31,810,805.87	
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	395,448,751.82	
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	55,813,545.27	
Accumulated Depreciation - Office Equipment	10705-021		38,563,970.71
Information and Communication Technology Equipment	10705-030	53,889,372.84	
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	33,121,111.30	
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	41,768,815.89	
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	
Accumulated Depreciation - Other Transportation Equipment	10706-991		16,044,970.75
Furniture and Fixtures	10707-010	19,437,413.77	
Accumulated Depreciation - Furniture and Fixtures	10707-011		9,090,327.31
Books	10707-020	3,204,709.87	

Account Title	Account Code	Debit	Credit
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	21,154,073.38	
Construction in Progress - Buildings and Other Structures	10710-030	189,213,695.69	
Work/Zoo Animals	10799-010	77,800.00	
Other Property, Plant and Equipment	10799-990	46,384,989.45	
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		126,570,864.72
Due to Officers and Employees	20101-020		6,244,932.74
Loans Payable - Domestic	20102-040		70,568,842.60
Due to BIR	20201-010		3,584,870.84
Due to GSIS	20201-020		16,815,201.35
Due to Pag-IBIG	20201-030		1,401,168.17
Due to PhilHealth	20201-040		839,247.68
Due to NGAs	20201-050		259,607.46
Due to GOCCs	20201-060		924,776.42
Due to LGUs	20201-070		4,597,630.95
Due to Other Funds	20301-010		106,019,506.93
Bail Bonds Payable	20401-030		1,416,205.93
Guaranty/Security Deposits Payable	20401-040		25,249,404.49
Deferred Real Property Tax	20501-010		12,382,710.00
Other Deferred Credits	20501-990		120,693,717.16
Other Payables	29999-990		26,686,116.65
Government Equity	30101-010		4,500,426,456.17
Prior Period Adjustment	30101-020	57,995,044.75	
Professional Tax	40101-020		425,400.00
Community Tax	40101-050		5,270,765.86
Real Property Tax- Basic	40102-040		90,629,229.15
Discount on Real Property Tax- Basic	40102-041	13,414,506.30	
Real Property Transfer Tax	40102-080		23,115,606.80
Business Tax	40103-030		224,812,733.84
Tax on Delivery Trucks and Vans	40103-050		1,533,572.54
Amusement Tax	40103-060		107,506.70
Franchise Tax	40103-070		2,985,188.87
Printing and Publication Tax	40103-080		309,791.93
Tax Revenue - Fines and Penalties - Taxes on Individual	40105-010		225,698.94
Tax Revenue - Fines and Penalties - Property Taxes	40105-020		6,952,006.94
Tax Revenue - Fines and Penalties - Taxes on Goods and	40105-030		3,151,129.08
Tax Revenue - Fines and Penalties - Other Taxes	40105-040		5,796.17
Share from Internal Revenue Collections (IRA)	40106-010		741,415,374.00
Share from Economic Zones	40106-050		6,090,942.95
Permit Fees	40201-010		19,147,006.09
Registration Fees	40201-020		5,392,703.19
Clearance and Certification Fees	40201-040		13,056,506.56
Supervision and Regulation Enforcement Fees	40201-070		287,310.00
Inspection Fees	40201-100		7,592,023.31
Processing Fees	40201-130		604,889.64
Occupation Fees	40201-140		227,750.00
Fees for Sealing and Licensing of Weights and Measures	40201-160		459,239.65
Fines and Penalties - Service Income	40201-980		3,169,503.69
Other Service Income	40201-990		14,453,456.26
School Fees	40202-010		5,657,025.00




Account Title	Account Code	Debit	Credit
Rent Income	40202-050		2,339,281.71
Transportation System Fees	40202-070		14,630,483.04
Receipt from Market Operations	40202-140		54,065,545.07
Receipt from Slaughterhouse Operation	40202-150		12,423,382.89
Receipt from Cemetery Operations	40202-160		389,150.00
Garbage Fees	40202-190		3,714,166.45
Hospital Fees	40202-200		14,384,818.28
Interest Income	40202-220		6,168,198.14
Other Business Income	40202-990		628,200.00
Subsidy from Other Funds	40301-040		7,000,000.00
Share from PCSO	40401-020		646,750.48
Grants and Donations in Kind	40402-020		1,086,000.00
Miscellaneous Income	40601-010		1,053,168.44
Salaries and Wages - Regular	50101-010	192,945,591.85	
Salaries and Wages - Casual/Contractual	50101-020	112,095,662.04	
Personal Economic Relief Allowance (PERA)	50102-010	31,302,262.53	
Representation Allowance (RA)	50102-020	4,003,537.50	
Transportation Allowance (TA)	50102-030	4,032,037.50	
Clothing/Uniform Allowance	50102-040	7,620,000.00	
Subsistence Allowance	50102-050	2,570,025.00	
Laundry Allowance	50102-060	333,644.78	
Productivity Incentive Allowance	50102-080	6,575,000.00	
Honoraria	50102-100	132,100.00	
Hazard Pay	50102-110	13,452,840.30	
Longevity Pay	50102-120	280,000.00	
Overtime and Night Pay	50102-130	5,421,366.27	
Year End Bonus	50102-140	25,610,886.55	
Cash Gift	50102-150	6,688,592.50	
Other Bonuses and Allowances	50102-990	25,152,353.78	
Retirement and Life Insurance Premiums	50103-010	35,362,241.98	
Pag-IBIG Contributions	50103-020	1,733,235.20	
PhilHealth Contributions	50103-030	4,224,808.24	
Employees Compensation Insurance Premiums	50103-040	1,573,503.56	
Terminal Leave Benefits	50104-030	6,945,326.43	
Other Personnel Benefits	50104-990	59,281,255.48	
Traveling Expenses - Local	50201-010	1,348,121.87	
Training Expenses	50202-010	1,691,729.14	
Scholarship Grants/Expenses	50202-020	22,589,308.52	
Office Supplies Expenses	50203-010	3,872,405.00	
Accountable Forms Expenses	50203-020	1,239,691.44	
Non-Accountable Forms Expenses	50203-030	37,775.00	
Animal/Zoological Supplies Expenses	50203-040	580,100.00	
Food Supplies Expenses	50203-050	11,069,779.21	
Welfare Goods Expenses	50203-060	27,886,022.20	
Drugs and Medicines Expenses	50203-070	5,375,255.67	
Medical, Dental and Laboratory Supplies Expenses	50203-080	7,876,304.38	
Fuel, Oil and Lubricants Expenses	50203-090	25,452,736.31	
Agricultural and Marine Supplies Expenses	50203-100	899,500.00	
Military, Police and Traffic Supplies Expenses	50203-120	804,130.00	
Chemical and Filtering Supplies Expenses	50203-130	221,800.00	
Other Supplies and Materials Expenses	50203-990	9,764,764.18	
Water Expenses	50204-010	5,107,386.38	
Electricity Expenses	50204-020	49,278,894.31	
Postage and Courier Services	50205-010	86,493.51	
Telephone Expenses	50205-020	2,341,992.06	



Account Title	Account Code	Debit	Credit
Internet Subscription Expenses	50205-030	3,216,683.50	
Cable, Satellite, Telegraph and Radio Expenses	50205-040	300.00	
Awards/Rewards Expenses	50206-010	418,100.00	
Prizes	50206-020	1,366,398.86	
Desilting and Dredging Expenses	50208-020	11,880.00	
Generation, Transmission and Distribution Expenses	50209-010	12,500.00	
Consultancy Services	50211-030	327,690.00	
Other Professional Services	50211-990	18,280,644.75	
Environment/Sanitary Services	50212-010	8,507,025.07	
Security Services	50212-030	4,255,050.95	
Other General Services	50212-990	136,947,604.49	
Repairs and Maintenance - Land Improvements	50213-020	552,070.00	
Repairs and Maintenance - Infrastructure Assets	50213-030	7,462,213.64	
Repairs and Maintenance - Buildings and Other Structures	50213-040	12,614,000.67	
Repairs and Maintenance - Machinery and Equipment	50213-050	3,951,375.77	
Repairs and Maintenance - Transportation Equipment	50213-060	6,284,189.78	
Repairs and Maintenance - Furniture and Fixtures	50213-070	254,371.00	
Repairs and Maintenance - Other Property, Plant and Equipment	50213-990	157,800.00	
Subsidy to NGAs	50214-020	2,751,543.12	
Subsidy to Local Government Units	50214-030	4,974,652.99	
Subsidy to Other Funds	50214-060	9,700,000.00	
Subsidies - Others	50214-990	3,106,825.00	
Transfers of Unspent Current Year DRRM Funds to the	50215-010	5,309,545.19	
Taxes, Duties and Licenses	50216-010	1,467,371.44	
Fidelity Bond Premiums	50216-020	413,236.64	
Insurance Expenses	50216-030	4,218,328.16	
Advertising Expenses	50299-010	2,038,855.00	
Printing and Publication Expenses	50299-020	731,177.50	
Representation Expenses	50299-030	1,372,459.95	
Transportation and Delivery Expenses	50299-040	118,278.82	
Rent Expenses	50299-050	438,600.00	
Membership Dues and Contributions to Organizations	50299-060	438,070.00	
Subscription Expenses	50299-070	52,236.00	
Donations	50299-080	45,306,071.33	
Other Maintenance and Operating Expenses	50299-990	61,019,174.65	
Interest Expenses	50301-020	1,975,555.82	
Bank Charges	50301-040	45,953.00	
Other Financial Charges	50301-990	41,989.91	
Depreciation - Land Improvements	50501-020	17,465,525.35	
Depreciation - Infrastructure Assets	50501-030	84,189,282.82	
Depreciation - Buildings and Other Structures	50501-040	31,068,165.94	
Depreciation - Machinery and Equipment	50501-050	27,135,230.62	
Depreciation - Transportation Equipment	50501-060	8,599,734.87	
Depreciation - Furniture, Fixtures and Books	50501-070	1,993,533.09	
Depreciation - Other Property, Plant and Equipment	50501-990	1,822,508.37	
Amortization - Intangible Assets	50502-010	118,142.00	
<b>Total</b>		<b>7,350,953,363.62</b>	<b>7,350,953,363.62</b>

Certified Correct:

  
**RUBY R. SINGSON**  
 Acting City Accountant