

CITY OF NAGA
General Fund - Pre-Closing Trial Balance
As of December 31, 2022

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	2,628,270.56	
Cash in Bank - Local Currency, Current Account	10102-010	507,841,026.17	
Cash in Bank -Local Currency, Time Deposits	10201-010	396,834,047.37	
Guaranty Deposits	10205-020	119,153.11	
Accounts Receivable	10301-010	181,742.63	
Real Property Tax Receivable	10301-020	10,198,175.69	
Loans Receivable - Others	10301-990	90,699,956.03	
Due from National Government Agencies	10303-010	1,911,870.74	
Due from Government-Owned and/or Controlled Corporations	10303-020	4,730.00	
Due from Local Government Units	10303-030	7,803,310.42	
Due from Other Funds	10304-050	34,679,959.71	
Advances for Payroll	10305-020	189,492.60	
Advances to Special Disbursing Officer	10305-030	8,419,044.35	
Advances for Officers and Employees	10305-040	1,634,094.11	
Receivables - Disallowances/Charges	10306-010	1,722,374.81	
Due from Officers and Employees	10306-020	260,899.89	
Due from Non-Government Organizations/People's Organizations	10306-030	4,677,407.32	
Other Receivables	10306-990	4,839,545.08	
Food Supplies for Distribution	10402-010	14,579,681.00	
Welfare Goods for Distribution	10402-020	8,912,046.98	
Drugs and Medicines for Distribution	10402-030	603,924.31	
Agricultural and Marine Supplies for Distribution	10402-050	3,201,500.00	
Agricultural Produce for Distribution	10402-060	382,500.00	
Construction Materials for Distribution	10402-080	1,316,950.00	
Property and Equipment for Distribution	10402-090	79,926.00	
Other Supplies and Materials for Distribution	10402-990	3,624,288.00	
Office Supplies Inventory	10404-010	5,688,954.00	
Accountable Forms, Plates and Stickers	10404-020	1,062,159.94	
Non-Accountable Forms Inventory	10404-030	501,682.45	
Animal/Zoological Supplies Inventory	10404-040	97,050.00	
Food Supplies Inventory	10404-050	3,030,486.00	
Drugs and Medicines Inventory	10404-060	15,324,297.84	
Medical, Dental and Laboratory Supplies Inventory	10404-070	21,222,553.50	
Agricultural and Marine Supplies Inventory	10404-090	2,843,730.16	
Chemical and Filtering Supplies Inventory	10404-120	848,860.00	
Construction Materials Inventory	10404-130	12,828,534.05	
Other Supplies and Materials Inventory	10404-990	23,496,166.07	
Advances to Contractors	10501-010	8,878,708.18	
Prepaid Insurance	10501-050	4,000,659.85	
Other Prepayments	10501-990	1,751,203.44	
Discount on Advance Payments	10502-010	19,832,589.39	
Land	10701-010	1,554,546,159.37	
Other Land Improvements	10702-990	136,477,121.57	
Accumulated Depreciation - Other Land Improvements	10702-991		54,111,235.23
Road Networks	10703-010	1,016,436,516.91	
Accumulated Depreciation - Road Networks	10703-011		164,211,793.78
Flood Control Systems	10703-020	613,867,374.53	
Accumulated Depreciation - Flood Control Systems	10703-021		178,988,168.31
Sewer Systems	10703-030	40,640,197.81	
Accumulated Depreciation - Sewer Systems	10703-031		5,024,764.11
Water Supply Systems	10703-040	29,176,486.91	

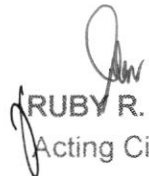
Account Title	Account Code	Debit	Credit
Accumulated Depreciation - Water Supply Systems	10703-041		9,755,640.64
Power Supply Systems	10703-050	18,600,770.17	
Accumulated Depreciation - Power Supply Systems	10703-051		2,387,442.36
Seaport Systems	10703-070	18,670,106.47	
Accumulated Depreciation - Seaport Systems	10703-071		4,729,760.32
Parks, Plazas and Monuments	10703-090	20,131,597.11	
Accumulated Depreciation - Parks, Plazas and Monumen	10703-091		6,043,273.39
Other Infrastructure Assets	10703-990	245,671,886.66	
Accumulated Depreciation - Other Infrastructure Assets	10703-991		37,005,008.70
Buildings	10704-010	182,868,440.96	
Accumulated Depreciation - Buildings	10704-011		111,342,717.04
School Buildings	10704-020	72,024,848.25	
Accumulated Depreciation - School Buildings	10704-021		23,137,497.34
Hospitals and Health Centers	10704-030	57,231,568.32	
Accumulated Depreciation - Hospitals and Health Center	10704-031		8,852,593.83
Markets	10704-040	122,523,188.39	
Accumulated Depreciation - Markets	10704-041		58,266,802.49
Slaughterhouses	10704-050	24,096,356.06	
Accumulated Depreciation - Slaughterhouses	10704-051		6,597,569.61
Other Structures	10704-990	466,933,704.63	
Accumulated Depreciation - Other Structures	10704-991		251,431,261.91
Machinery	10705-010	7,299,210.00	
Accumulated Depreciation - Machinery	10705-011		2,556,525.79
Office Equipment	10705-020	16,140,492.44	
Accumulated Depreciation - Office Equipment	10705-021		9,021,386.62
Information and Communication Technology Equipment	10705-030	17,408,454.68	
Accumulated Depreciation - Information and Communica	10705-031		7,745,038.86
Agricultural and Forestry Equipment	10705-040	14,354,424.00	
Accumulated Depreciation - Agricultural and Forestry E	10705-041		4,819,303.13
Communication Equipment	10705-070	661,241.00	
Accumulated Depreciation - Communication Equipment	10705-071		300,893.32
Construction and Heavy Equipment	10705-080	107,303,532.51	
Accumulated Depreciation - Construction and Heavy Equ	10705-081		50,239,689.74
Disaster Response and Rescue Equipment	10705-090	20,607,982.52	
Accumulated Depreciation - Disaster Response and Resc	10705-091		10,409,813.12
Military, Police and Security Equipment	10705-100	1,341,665.55	
Accumulated Depreciation - Military, Police and Security	10705-101		855,983.66
Medical Equipment	10705-110	28,443,953.54	
Accumulated Depreciation - Medical Equipment	10705-111		12,705,522.61
Sports Equipment	10705-130	232,000.00	
Accumulated Depreciation - Sports Equipment	10705-131		78,370.00
Technical and Scientific Equipment	10705-140	7,080,026.71	
Accumulated Depreciation - Technical and Scientific Eq	10705-141		4,996,237.54
Other Machinery and Equipment	10705-990	42,169,808.17	
Accumulated Depreciation - Other Machinery and Equip	10705-991		25,183,688.63
Motor Vehicles	10706-010	92,645,597.20	
Accumulated Depreciation - Motor Vehicles	10706-011		58,885,089.03
Watercrafts	10706-040	1,269,808.24	
Accumulated Depreciation - Watercrafts	10706-041		1,023,628.71
Other Transportation Equipment	10706-990	20,877,305.00	
Accumulated Depreciation - Other Transportation Equip	10706-991		16,968,056.53
Furniture and Fixtures	10707-010	4,186,851.33	
Accumulated Depreciation - Furniture and Fixtures	10707-011		1,782,624.99
Construction in Progress - Land Improvements	10710-010	21,996,911.12	
Construction in Progress - Infrastructure Assets	10710-020	113,876,054.99	

Account Title	Account Code	Debit	Credit
Construction in Progress - Buildings and Other Structure	10710-030	327,123,503.50	
Other Property, Plant and Equipment	10799-990	11,649,898.83	
Accumulated Depreciation - Other Property, Plant and E	10799-991		8,578,714.92
Breeding Stocks	10801-010	14,000.00	
Computer Software	10901-020	12,953,277.35	
Accumulated Amortization - Computer Software	10901-021		236,284.00
Accounts Payable	20101-010		128,153,587.91
Due to Officers and Employees	20101-020		7,929,994.38
Loans Payable - Domestic	20102-040		477,124,981.69
Due to BIR	20201-010		11,980,493.71
Due to GSIS	20201-020		21,876,441.07
Due to Pag-IBIG	20201-030		2,244,581.15
Due to PhilHealth	20201-040		1,264,851.85
Due to NGAs	20201-050		332,807.07
Due to GOCCs	20201-060		1,109,384.76
Due to LGUs	20201-070		4,993,487.49
Due to Other Funds	20301-010		167,383,081.43
Bail Bonds Payable	20401-030		1,416,205.93
Guaranty/Security Deposits Payable	20401-040		43,396,833.40
Deferred Real Property Tax	20501-010		10,198,175.69
Other Deferred Credits	20501-990		129,616,881.57
Other Payables	29999-990		30,370,561.14
Government Equity	30101-010		4,435,019,358.58
Prior Period Adjustment	30101-020	48,568,487.98	
Professional Tax	40101-020		453,375.00
Community Tax	40101-050		5,532,818.70
Real Property Tax- Basic	40102-040		95,879,617.35
Discount on Real Property Tax- Basic	40102-041	14,200,745.26	
Real Property Transfer Tax	40102-080		22,032,484.25
Business Tax	40103-030		247,922,563.14
Tax on Sand, Gravel and Other Quarry Products	40103-040		6,520.30
Tax on Delivery Trucks and Vans	40103-050		1,444,860.09
Amusement Tax	40103-060		1,986,929.58
Franchise Tax	40103-070		2,122,227.18
Printing and Publication Tax	40103-080		740,332.74
Tax Revenue - Fines and Penalties - Taxes on Individual	40105-010		213,546.53
Tax Revenue - Fines and Penalties - Property Taxes	40105-020		7,791,374.73
Tax Revenue - Fines and Penalties - Taxes on Goods and	40105-030		3,645,252.44
Tax Revenue - Fines and Penalties - Other Taxes	40105-040		74,807.70
Share from Internal Revenue Collections (IRA)	40106-010		1,013,666,596.00
Share from Economic Zones	40106-050		7,353,920.59
Permit Fees	40201-010		27,727,483.63
Registration Fees	40201-020		6,453,400.22
Clearance and Certification Fees	40201-040		15,005,864.75
Supervision and Regulation Enforcement Fees	40201-070		3,220,060.01
Inspection Fees	40201-100		7,843,095.68
Processing Fees	40201-130		354,425.00
Occupation Fees	40201-140		2,004,450.00
Fees for Sealing and Licensing of Weights and Measures	40201-160		464,355.00
Fines and Penalties - Service Income	40201-980		2,275,458.86
Other Service Income	40201-990		1,134,452.76
School Fees	40202-010		2,941,929.00
Rent Income	40202-050		5,774,376.26
Transportation System Fees	40202-070		36,714,176.92
Receipt from Market Operations	40202-140		60,012,792.26

Account Title	Account Code	Debit	Credit
Receipt from Slaughterhouse Operation	40202-150		13,427,303.70
Receipt from Cemetery Operations	40202-160		322,325.00
Garbage Fees	40202-190		4,201,315.72
Hospital Fees	40202-200		14,932,341.10
Interest Income	40202-220		6,140,749.52
Other Business Income	40202-990		2,147,092.00
Subsidy from Other Funds	40301-040		32,634.84
Share from PCSO	40401-020		1,185,997.81
Grants and Donations in Kind	40402-020		36,935,000.00
Miscellaneous Income	40601-010		1,477,220.06
Salaries and Wages - Regular	50101-010	210,965,439.43	
Salaries and Wages - Casual/Contractual	50101-020	115,139,373.97	
Personal Economic Relief Allowance (PERA)	50102-010	31,977,482.79	
Representation Allowance (RA)	50102-020	4,356,289.88	
Transportation Allowance (TA)	50102-030	4,163,850.00	
Clothing/Uniform Allowance	50102-040	7,837,176.07	
Subsistence Allowance	50102-050	2,622,100.39	
Laundry Allowance	50102-060	368,323.39	
Productivity Incentive Allowance	50102-080	5,000.00	
Honoraria	50102-100	766,635.48	
Hazard Pay	50102-110	15,000,968.13	
Longevity Pay	50102-120	1,565,000.00	
Overtime and Night Pay	50102-130	6,242,639.19	
Year End Bonus	50102-140	27,189,172.04	
Cash Gift	50102-150	6,784,000.00	
Other Bonuses and Allowances	50102-990	78,586,978.92	
Retirement and Life Insurance Premiums	50103-010	37,905,633.95	
Pag-IBIG Contributions	50103-020	1,711,030.38	
PhilHealth Contributions	50103-030	5,637,452.66	
Employees Compensation Insurance Premiums	50103-040	1,613,356.54	
Terminal Leave Benefits	50104-030	10,471,906.49	
Other Personnel Benefits	50104-990	28,597,322.21	
Traveling Expenses - Local	50201-010	4,355,147.35	
Traveling Expenses - Foreign	50201-020	10,310.00	
Training Expenses	50202-010	7,499,573.44	
Scholarship Grants/Expenses	50202-020	23,881,906.99	
Office Supplies Expenses	50203-010	4,694,406.70	
Accountable Forms Expenses	50203-020	1,222,428.72	
Non-Accountable Forms Expenses	50203-030	215,060.00	
Animal/Zoological Supplies Expenses	50203-040	434,200.00	
Food Supplies Expenses	50203-050	19,848,087.95	
Welfare Goods Expenses	50203-060	5,722,339.50	
Drugs and Medicines Expenses	50203-070	9,162,514.82	
Medical, Dental and Laboratory Supplies Expenses	50203-080	10,732,704.22	
Fuel, Oil and Lubricants Expenses	50203-090	37,359,141.32	
Agricultural and Marine Supplies Expenses	50203-100	224,390.00	
Textbooks and Instructional Materials Expenses	50203-110	400.00	
Chemical and Filtering Supplies Expenses	50203-130	1,169,150.00	
Other Supplies and Materials Expenses	50203-990	15,000,073.14	
Water Expenses	50204-010	5,894,627.20	
Electricity Expenses	50204-020	73,542,332.99	
Postage and Courier Services	50205-010	55,795.10	
Telephone Expenses	50205-020	2,235,745.11	
Internet Subscription Expenses	50205-030	3,016,510.67	
Awards/Rewards Expenses	50206-010	56,000.00	

Account Title	Account Code	Debit	Credit
Prizes	50206-020	707,350.00	
Desilting and Dredging Expenses	50208-020	44,800.00	
Generation, Transmission and Distribution Expenses	50209-010	40,000.00	
Extraordinary and Miscellaneous Expenses	50210-030	445,800.00	
Legal Services	50211-010	300.00	
Auditing Services	50211-020	54,576.75	
Consultancy Services	50211-030	20,000.00	
Other Professional Services	50211-990	9,355,116.26	
Environment/Sanitary Services	50212-010	23,300.00	
Security Services	50212-030	4,228,863.48	
Other General Services	50212-990	170,290,531.98	
Repairs and Maintenance - Land Improvements	50213-020	603,965.40	
Repairs and Maintenance - Infrastructure Assets	50213-030	15,763,250.62	
Repairs and Maintenance - Buildings and Other Structures	50213-040	7,916,590.61	
Repairs and Maintenance - Machinery and Equipment	50213-050	3,281,674.16	
Repairs and Maintenance - Transportation Equipment	50213-060	5,496,999.68	
Repairs and Maintenance - Furniture and Fixtures	50213-070	361,148.00	
Repairs and Maintenance - Other Property, Plant and Equipment	50213-990	38,100.00	
Subsidy to NGAs	50214-020	9,348,738.55	
Subsidy to Local Government Units	50214-030	3,692,417.84	
Subsidies - Others	50214-990	4,699,033.24	
Transfers of Unspent Current Year DRRM Funds to the	50215-010	62,713,082.29	
Taxes, Duties and Licenses	50216-010	1,660,097.64	
Fidelity Bond Premiums	50216-020	342,734.74	
Insurance Expenses	50216-030	2,365,526.21	
Advertising Expenses	50299-010	2,324,006.90	
Printing and Publication Expenses	50299-020	979,358.00	
Representation Expenses	50299-030	2,192,348.10	
Transportation and Delivery Expenses	50299-040	142,886.36	
Rent Expenses	50299-050	3,363,929.00	
Membership Dues and Contributions to Organizations	50299-060	177,678.00	
Subscription Expenses	50299-070	157,783.00	
Donations	50299-080	54,619,939.78	
Other Maintenance and Operating Expenses	50299-990	68,666,662.24	
Interest Expenses	50301-020	13,792,112.08	
Bank Charges	50301-040	3,408,827.00	
Other Financial Charges	50301-990	19,801.30	
Depreciation - Land Improvements	50501-020	19,287,463.98	
Depreciation - Infrastructure Assets	50501-030	123,973,178.00	
Depreciation - Buildings and Other Structures	50501-040	33,685,825.58	
Depreciation - Machinery and Equipment	50501-050	29,506,937.22	
Depreciation - Transportation Equipment	50501-060	8,417,011.91	
Depreciation - Furniture, Fixtures and Books	50501-070	438,959.49	
Depreciation - Other Property, Plant and Equipment	50501-990	617,683.19	
Amortization - Intangible Assets	50502-010	118,142.00	
Total		8,276,279,615.50	8,276,279,615.50

Certified Correct:


RUBY R. SINGSON
 Acting City Accountant