

**CITY OF NAGA**  
General Fund - Trial Balance  
As of March 31, 2023

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	1,965,383.53	
Petty Cash	10101-020	1,697,543.90	
Cash in Bank - Local Currency, Current Account	10102-010	695,554,783.04	
Cash in Bank -Local Currency, Time Deposits	10201-010	342,345,229.03	
Guaranty Deposits	10205-020	119,153.11	
Accounts Receivable	10301-010	176,223.93	
Real Property Tax Receivable	10301-020	36,484,297.65	
Loans Receivable - Others	10301-990	89,153,339.85	
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	5,467,164.42	
Due from Other Funds	10304-050	32,491,880.90	
Advances for Payroll	10305-020	458,522.46	
Advances to Special Disbursing Officer	10305-030	7,236,769.91	
Advances for Officers and Employees	10305-040	1,572,530.56	
Receivables - Disallowances/Charges	10306-010	1,722,374.81	
Due from Officers and Employees	10306-020	292,097.15	
Due from Non-Government Organizations/People's Orga	10306-030	4,482,704.07	
Other Receivables	10306-990	4,839,545.08	
Food Supplies for Distribution	10402-010	16,563,136.00	
Welfare Goods for Distribution	10402-020	8,380,046.98	
Drugs and Medicines for Distribution	10402-030	378,924.31	
Agricultural and Marine Supplies for Distribution	10402-050	3,201,500.00	
Agricultural Produce for Distribution	10402-060	419,460.00	
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	3,222,069.00	
Office Supplies Inventory	10404-010	5,252,608.39	
Accountable Forms, Plates and Stickers	10404-020	565,037.40	
Non-Accountable Forms Inventory	10404-030	416,442.45	
Animal/Zoological Supplies Inventory	10404-040	19,250.00	
Food Supplies Inventory	10404-050	2,929,371.00	
Drugs and Medicines Inventory	10404-060	13,594,512.48	
Medical, Dental and Laboratory Supplies Inventory	10404-070	18,673,196.38	
Agricultural and Marine Supplies Inventory	10404-090	2,818,730.16	
Chemical and Filtering Supplies Inventory	10404-120	700,450.00	
Construction Materials Inventory	10404-130	10,579,809.05	
Other Supplies and Materials Inventory	10404-990	23,725,529.61	
Advances to Contractors	10501-010	8,477,059.76	
Prepaid Insurance	10501-050	5,009,716.20	
Other Prepayments	10501-990	2,659,294.44	
Discount on Advance Payments	10502-010	457,828.92	
Land	10701-010	1,562,094,496.21	
Other Land Improvements	10702-990	136,477,121.57	
Accumulated Depreciation - Other Land Improvements	10702-991		54,111,235.23
Road Networks	10703-010	1,026,929,112.91	
Accumulated Depreciation - Road Networks	10703-011		164,211,793.78
Flood Control Systems	10703-020	603,590,128.59	
Accumulated Depreciation - Flood Control Systems	10703-021		178,988,168.31

Account Title	Account Code	Debit	Credit
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	
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 Monuments	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	183,781,140.93	
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 Centers	10704-031		8,852,593.83
Markets	10704-040	147,151,786.94	
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	16,356,092.45	
Accumulated Depreciation - Office Equipment	10705-021		9,021,386.62
Information and Communication Technology Equipment	10705-030	20,186,454.67	
Accumulated Depreciation - Information and Communication Technology Equipment	10705-031		7,745,038.86
Agricultural and Forestry Equipment	10705-040	14,354,424.00	
Accumulated Depreciation - Agricultural and Forestry Equipment	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 Equipment	10705-081		50,239,689.74
Disaster Response and Rescue Equipment	10705-090	20,607,982.52	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10705-091		10,409,813.12
Military, Police and Security Equipment	10705-100	1,341,665.55	
Accumulated Depreciation - Military, Police and Security Equipment	10705-101		855,983.66
Medical Equipment	10705-110	30,431,953.54	
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 Equipment	10705-141		4,996,237.54
Other Machinery and Equipment	10705-990	42,169,808.17	
Accumulated Depreciation - Other Machinery and Equipment	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	


Account Title	Account Code	Debit	Credit
Accumulated Depreciation - Other Transportation Equipment	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	125,329,147.22	
Construction in Progress - Buildings and Other Structures	10710-030	317,152,260.73	
Other Property, Plant and Equipment	10799-990	12,980,546.82	
Accumulated Depreciation - Other Property, Plant and Equipment	10799-991		8,578,714.92
Breeding Stocks	10801-010	14,000.00	
Computer Software	10901-020	12,664,443.35	
Accumulated Amortization - Computer Software	10901-021		236,284.00
Accounts Payable	20101-010		38,485,293.23
Due to Officers and Employees	20101-020		3,053,634.43
Loans Payable - Domestic	20102-040		471,544,331.50
Due to BIR	20201-010		2,902,797.56
Due to GSIS	20201-020		22,456,124.26
Due to Pag-IBIG	20201-030		1,259,886.09
Due to PhilHealth	20201-040		1,498,700.00
Due to NGAs	20201-050		385,578.92
Due to GOCCs	20201-060		1,255,870.16
Due to LGUs	20201-070		31,805,424.59
Due to Other Funds	20301-010		149,212,508.32
Bail Bonds Payable	20401-030		1,416,205.93
Guaranty/Security Deposits Payable	20401-040		42,501,483.27
Deferred Real Property Tax	20501-010		36,484,297.65
Other Deferred Credits	20501-990		32,489,862.47
Other Payables	29999-990		67,296,081.19
Government Equity	30101-010		4,541,389,723.60
Prior Period Adjustment	30101-020	11,208,716.99	
Professional Tax	40101-020		377,825.00
Community Tax	40101-050		4,996,924.79
Real Property Tax- Basic	40102-040		80,173,992.56
Discount on Real Property Tax- Basic	40102-041	14,544,868.94	
Real Property Transfer Tax	40102-080		7,572,300.50
Business Tax	40103-030		177,067,768.81
Tax on Sand, Gravel and Other Quarry Products	40103-040		1,112.52
Tax on Delivery Trucks and Vans	40103-050		1,193,839.69
Amusement Tax	40103-060		1,238,106.36
Franchise Tax	40103-070		1,262,539.53
Printing and Publication Tax	40103-080		156,049.95
Tax Revenue - Fines and Penalties - Taxes on Individuals	40105-010		20,408.13
Tax Revenue - Fines and Penalties - Property Taxes	40105-020		2,091,560.39
Tax Revenue - Fines and Penalties - Taxes on Goods and Services	40105-030		1,674,940.46
Tax Revenue - Fines and Penalties - Other Taxes	40105-040		724,067.85
Share from Internal Revenue Collections (IRA)	40106-010		215,834,400.00
Share from Economic Zones	40106-050		2,611,936.56
Permit Fees	40201-010		14,830,199.71
Registration Fees	40201-020		1,773,291.16
Clearance and Certification Fees	40201-040		9,158,284.54
Supervision and Regulation Enforcement Fees	40201-070		904,925.00
Inspection Fees	40201-100		6,967,773.24
Processing Fees	40201-130		129,750.00
Occupation Fees	40201-140		1,809,925.00



Account Title	Account Code	Debit	Credit
Fees for Sealing and Licensing of Weights and Measure	40201-160		160,014.25
Fines and Penalties - Service Income	40201-980		425,772.17
Other Service Income	40201-990		871,307.31
School Fees	40202-010		671,298.75
Affiliation Fees	40202-020		27,000.00
Rent Income	40202-050		599,673.97
Transportation System Fees	40202-070		10,443,931.79
Receipt from Market Operations	40202-140		18,148,721.96
Receipt from Slaughterhouse Operation	40202-150		4,014,130.92
Receipt from Cemetery Operations	40202-160		98,800.00
Garbage Fees	40202-190		2,656,295.00
Hospital Fees	40202-200		3,840,091.76
Interest Income	40202-220		1,252,727.22
Other Business Income	40202-990		721,887.15
Share from PCSO	40401-020		540.00
Miscellaneous Income	40601-010		256,524.80
Salaries and Wages - Regular	50101-010	54,058,401.83	
Salaries and Wages - Casual/Contractual	50101-020	26,640,839.29	
Personal Economic Relief Allowance (PERA)	50102-010	7,379,546.67	
Representation Allowance (RA)	50102-020	969,949.96	
Transportation Allowance (TA)	50102-030	963,775.00	
Clothing/Uniform Allowance	50102-040	3,954,000.00	
Subsistence Allowance	50102-050	442,538.40	
Laundry Allowance	50102-060	71,687.94	
Honoraria	50102-100	62,500.00	
Hazard Pay	50102-110	2,663,223.35	
Longevity Pay	50102-120	190,000.00	
Overtime and Night Pay	50102-130	1,722,827.94	
Retirement and Life Insurance Premiums	50103-010	9,883,158.57	
Pag-IBIG Contributions	50103-020	399,600.00	
PhilHealth Contributions	50103-030	1,642,715.62	
Employees Compensation Insurance Premiums	50103-040	398,638.86	
Terminal Leave Benefits	50104-030	4,329,247.84	
Other Personnel Benefits	50104-990	10,554,929.24	
Traveling Expenses - Local	50201-010	694,174.68	
Training Expenses	50202-010	392,765.00	
Scholarship Grants/Expenses	50202-020	7,823,179.64	
Office Supplies Expenses	50203-010	129,302.75	
Food Supplies Expenses	50203-050	636,608.70	
Medical, Dental and Laboratory Supplies Expenses	50203-080	6,000.00	
Fuel, Oil and Lubricants Expenses	50203-090	6,082,630.04	
Other Supplies and Materials Expenses	50203-990	73,608.00	
Water Expenses	50204-010	1,435,549.87	
Electricity Expenses	50204-020	20,753,029.92	
Postage and Courier Services	50205-010	11,864.00	
Telephone Expenses	50205-020	194,411.73	
Internet Subscription Expenses	50205-030	1,010,522.37	
Prizes	50206-020	5,000.00	
Other General Services	50212-990	24,806,975.43	
Repairs and Maintenance - Infrastructure Assets	50213-030	1,284,455.00	
Repairs and Maintenance - Buildings and Other Structure	50213-040	1,544,485.02	
Repairs and Maintenance - Machinery and Equipment	50213-050	24,800.00	
Repairs and Maintenance - Transportation Equipment	50213-060	131,710.00	

Account Title	Account Code	Debit	Credit
Subsidy to NGAs	50214-020	142,830.45	
Subsidy to Local Government Units	50214-030	1,050.00	
Subsidy to Other Funds	50214-060	35,567,500.00	
Taxes, Duties and Licenses	50216-010	362,322.43	
Fidelity Bond Premiums	50216-020	50,257.50	
Advertising Expenses	50299-010	25,875.00	
Printing and Publication Expenses	50299-020	9,803.00	
Representation Expenses	50299-030	67,850.00	
Transportation and Delivery Expenses	50299-040	19,324.27	
Rent Expenses	50299-050	12,550.00	
Membership Dues and Contributions to Organizations	50299-060	299,200.00	
Donations	50299-080	4,782,440.45	
Other Maintenance and Operating Expenses	50299-990	5,672,845.41	
Interest Expenses	50301-020	6,529,414.90	
Bank Charges	50301-040	40,696.50	
Other Financial Charges	50301-990	5,059.39	
<b>Total</b>		<b>7,160,470,822.23</b>	<b>7,160,470,822.23</b>

Certified Correct:

  
**RUBY R. SINGSON**  
Acting City Accountant