

CITY OF NAGA
General Fund - Trial Balance
As of June 30, 2023

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	2,368,252.25	
Petty Cash	10101-020	1,697,543.90	
Cash in Bank - Local Currency, Current Account	10102-010	518,436,952.85	
Cash in Bank -Local Currency, Time Deposits	10201-010	343,238,094.57	
Guaranty Deposits	10205-020	119,153.11	
Accounts Receivable	10301-010	176,223.93	
Real Property Tax Receivable	10301-020	29,817,258.75	
Loans Receivable - Others	10301-990	88,263,093.49	
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	5,507,164.42	
Due from Other Funds	10304-050	34,836,016.25	
Advances for Payroll	10305-020	233,046.67	
Advances to Special Disbursing Officer	10305-030	8,767,835.94	
Advances for Officers and Employees	10305-040	1,939,934.94	
Receivables - Disallowances/Charges	10306-010	1,722,374.81	
Due from Officers and Employees	10306-020	283,232.41	
Due from Non-Government Organizations/People's Orga	10306-030	5,369,255.17	
Other Receivables	10306-990	5,096,544.15	
Food Supplies for Distribution	10402-010	24,865,209.33	
Welfare Goods for Distribution	10402-020	5,994,569.12	
Drugs and Medicines for Distribution	10402-030	420,924.31	
Agricultural and Marine Supplies for Distribution	10402-050	3,201,500.00	
Agricultural Produce for Distribution	10402-060	382,500.00	
Textbooks and Instructional Materials for Distribution	10402-070	35,000.00	
Construction Materials for Distribution	10402-080	1,736,870.00	
Property and Equipment for Distribution	10402-090	79,926.00	
Other Supplies and Materials for Distribution	10402-990	4,998,711.00	
Office Supplies Inventory	10404-010	6,612,211.49	
Accountable Forms, Plates and Stickers	10404-020	708,702.20	
Non-Accountable Forms Inventory	10404-030	438,442.45	
Animal/Zoological Supplies Inventory	10404-040	19,250.00	
Food Supplies Inventory	10404-050	3,014,871.00	
Drugs and Medicines Inventory	10404-060	16,842,414.02	
Medical, Dental and Laboratory Supplies Inventory	10404-070	20,288,237.13	
Agricultural and Marine Supplies Inventory	10404-090	2,731,980.16	
Chemical and Filtering Supplies Inventory	10404-120	1,024,450.00	
Construction Materials Inventory	10404-130	12,792,091.46	
Other Supplies and Materials Inventory	10404-990	33,619,454.69	
Advances to Contractors	10501-010	9,595,543.68	
Prepaid Insurance	10501-050	5,208,328.89	
Other Prepayments	10501-990	2,659,294.44	
Discount on Advance Payments	10502-010	511,379.17	
Land	10701-010	1,587,797,260.11	
Other Land Improvements	10702-990	137,264,394.41	
Accumulated Depreciation - Other Land Improvements	10702-991		54,111,235.23
Road Networks	10703-010	1,031,720,657.58	
Accumulated Depreciation - Road Networks	10703-011		164,211,793.78
Flood Control Systems	10703-020	603,590,128.59	


Account Title	Account Code	Debit	Credit
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	
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	189,036,607.05	
Accumulated Depreciation - Buildings	10704-011		111,342,717.04
School Buildings	10704-020	75,548,614.30	
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	468,749,703.73	
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	16,438,143.85	
Accumulated Depreciation - Office Equipment	10705-021		9,021,386.62
Information and Communication Technology Equipment	10705-030	46,294,803.94	
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	92,705,497.20	
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

Account Title	Account Code	Debit	Credit
Other Transportation Equipment	10706-990	20,877,305.00	
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	125,913,560.55	
Construction in Progress - Buildings and Other Structures	10710-030	413,852,969.93	
Other Property, Plant and Equipment	10799-990	13,726,546.82	
Accumulated Depreciation - Other Property, Plant and Equipment	10799-991		8,578,714.92
Breeding Stocks	10801-010	14,000.00	
Computer Software	10901-020	16,239,373.30	
Accumulated Amortization - Computer Software	10901-021		236,284.00
Accounts Payable	20101-010		17,691,674.85
Due to Officers and Employees	20101-020		3,022,284.18
Loans Payable - Domestic	20102-040		465,170,472.38
Due to BIR	20201-010		4,801,801.08
Due to GSIS	20201-020		15,720,185.65
Due to Pag-IBIG	20201-030		1,776,664.62
Due to PhilHealth	20201-040		1,015,304.37
Due to NGAs	20201-050		402,821.79
Due to GOCCs	20201-060		1,145,666.26
Due to LGUs	20201-070		34,492,219.69
Due to Other Funds	20301-010		148,720,360.34
Bail Bonds Payable	20401-030		1,416,205.93
Guaranty/Security Deposits Payable	20401-040		43,215,511.54
Deferred Real Property Tax	20501-010		29,817,258.75
Other Deferred Credits	20501-990		32,732,218.91
Other Payables	29999-990		66,329,790.90
Government Equity	30101-010		4,542,533,187.71
Prior Period Adjustment	30101-020	7,926,204.47	
Professional Tax	40101-020		427,875.00
Community Tax	40101-050		5,288,266.65
Real Property Tax- Basic	40102-040		84,841,529.76
Discount on Real Property Tax- Basic	40102-041	14,720,947.04	
Real Property Transfer Tax	40102-080		13,829,064.61
Business Tax	40103-030		223,054,637.89
Tax on Sand, Gravel and Other Quarry Products	40103-040		2,059.77
Tax on Delivery Trucks and Vans	40103-050		1,205,089.69
Amusement Tax	40103-060		2,090,331.90
Franchise Tax	40103-070		1,658,484.01
Printing and Publication Tax	40103-080		157,675.20
Tax Revenue - Fines and Penalties - Taxes on Individual	40105-010		66,853.84
Tax Revenue - Fines and Penalties - Property Taxes	40105-020		3,413,989.09
Tax Revenue - Fines and Penalties - Taxes on Goods and	40105-030		2,421,065.88
Tax Revenue - Fines and Penalties - Other Taxes	40105-040		769,979.81
Share from Internal Revenue Collections (IRA)	40106-010		431,668,800.00
Share from Economic Zones	40106-050		5,506,553.39
Permit Fees	40201-010		21,622,915.12
Registration Fees	40201-020		3,557,826.16
Clearance and Certification Fees	40201-040		12,271,578.19
Supervision and Regulation Enforcement Fees	40201-070		1,436,065.00
Inspection Fees	40201-100		7,284,825.37
Processing Fees	40201-130		172,950.00

Account Title	Account Code	Debit	Credit
Occupation Fees	40201-140		1,920,650.00
Fees for Sealing and Licensing of Weights and Measure	40201-160		162,214.25
Fines and Penalties - Service Income	40201-980		699,118.98
Other Service Income	40201-990		1,042,069.74
School Fees	40202-010		1,156,173.75
Affiliation Fees	40202-020		36,510.00
Rent Income	40202-050		1,210,449.13
Transportation System Fees	40202-070		21,392,964.53
Receipt from Market Operations	40202-140		33,633,193.92
Receipt from Slaughterhouse Operation	40202-150		8,049,641.63
Receipt from Cemetery Operations	40202-160		173,000.00
Garbage Fees	40202-190		2,974,845.00
Hospital Fees	40202-200		7,244,113.77
Interest Income	40202-220		2,495,951.48
Other Business Income	40202-990		1,468,615.65
Share from PCSO	40401-020		660.00
Grants and Donations in Kind	40402-020		168,500.00
Miscellaneous Income	40601-010		431,966.34
Salaries and Wages - Regular	50101-010	106,957,439.43	
Salaries and Wages - Casual/Contractual	50101-020	55,169,409.67	
Personal Economic Relief Allowance (PERA)	50102-010	14,883,857.75	
Representation Allowance (RA)	50102-020	1,937,406.21	
Transportation Allowance (TA)	50102-030	1,931,231.25	
Clothing/Uniform Allowance	50102-040	7,914,000.00	
Subsistence Allowance	50102-050	1,159,336.08	
Laundry Allowance	50102-060	174,607.66	
Honoraria	50102-100	124,200.00	
Hazard Pay	50102-110	6,869,365.69	
Longevity Pay	50102-120	245,000.00	
Overtime and Night Pay	50102-130	3,267,927.38	
Year End Bonus	50102-140	31,419.90	
Cash Gift	50102-150	5,500.00	
Other Bonuses and Allowances	50102-990	31,492,147.98	
Retirement and Life Insurance Premiums	50103-010	19,750,325.38	
Pag-IBIG Contributions	50103-020	762,928.16	
PhilHealth Contributions	50103-030	3,261,351.91	
Employees Compensation Insurance Premiums	50103-040	797,674.43	
Terminal Leave Benefits	50104-030	5,494,300.87	
Other Personnel Benefits	50104-990	13,354,288.87	
Traveling Expenses - Local	50201-010	1,565,291.12	
Training Expenses	50202-010	1,803,192.74	
Scholarship Grants/Expenses	50202-020	19,836,001.67	
Office Supplies Expenses	50203-010	430,710.13	
Non-Accountable Forms Expenses	50203-030	30,325.00	
Animal/Zoological Supplies Expenses	50203-040	45,000.00	
Food Supplies Expenses	50203-050	2,318,019.09	
Drugs and Medicines Expenses	50203-070	104,465.70	
Medical, Dental and Laboratory Supplies Expenses	50203-080	309,326.00	
Fuel, Oil and Lubricants Expenses	50203-090	13,739,160.72	
Chemical and Filtering Supplies Expenses	50203-130	4,000.00	
Other Supplies and Materials Expenses	50203-990	967,217.42	
Water Expenses	50204-010	2,980,524.03	
Electricity Expenses	50204-020	38,672,261.13	

Account Title	Account Code	Debit	Credit
Postage and Courier Services	50205-010	23,850.84	
Telephone Expenses	50205-020	599,781.90	
Internet Subscription Expenses	50205-030	2,083,477.90	
Prizes	50206-020	86,000.00	
Auditing Services	50211-020	2,820.00	
Other Professional Services	50211-990	4,579,624.54	
Security Services	50212-030	849,460.22	
Other General Services	50212-990	64,340,441.45	
Repairs and Maintenance - Infrastructure Assets	50213-030	2,259,431.00	
Repairs and Maintenance - Buildings and Other Structure	50213-040	2,996,107.82	
Repairs and Maintenance - Machinery and Equipment	50213-050	824,007.00	
Repairs and Maintenance - Transportation Equipment	50213-060	1,859,242.52	
Repairs and Maintenance - Furniture and Fixtures	50213-070	133,493.00	
Repairs and Maintenance - Other Property, Plant and Eq	50213-990	77,815.00	
Subsidy to NGAs	50214-020	471,182.56	
Subsidy to Local Government Units	50214-030	71,610.65	
Subsidy to Other Funds	50214-060	35,570,021.82	
Taxes, Duties and Licenses	50216-010	685,969.54	
Fidelity Bond Premiums	50216-020	171,161.25	
Advertising Expenses	50299-010	493,611.04	
Printing and Publication Expenses	50299-020	67,203.00	
Representation Expenses	50299-030	516,850.00	
Transportation and Delivery Expenses	50299-040	36,634.43	
Rent Expenses	50299-050	513,235.72	
Membership Dues and Contributions to Organizations	50299-060	475,830.00	
Subscription Expenses	50299-070	57,750.00	
Donations	50299-080	14,523,629.66	
Other Maintenance and Operating Expenses	50299-990	17,847,761.66	
Interest Expenses	50301-020	14,338,066.53	
Bank Charges	50301-040	41,231.50	
Other Financial Charges	50301-990	5,219.89	
Total		7,455,285,063.71	7,455,285,063.71

Certified Correct:

 **RUBY R. SINGSON**
Acting City Accountant