

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

| Account Title | Account Code | Debit | Credit |
|--|--------------|------------------|----------------|
| Cash Local Treasury | 10101-010 | 1,689,392.98 | |
| Petty Cash | 10101-020 | 1,497,543.90 | |
| Cash in Bank - Local Currency, Current Account | 10102-010 | 524,151,619.53 | |
| Cash in Bank -Local Currency, Time Deposits | 10201-010 | 344,133,393.05 | |
| Guaranty Deposits | 10205-020 | 119,153.11 | |
| Accounts Receivable | 10301-010 | 176,223.93 | |
| Real Property Tax Receivable | 10301-020 | 17,945,025.07 | |
| Loans Receivable - Others | 10301-990 | 87,584,734.31 | |
| 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 | 5,452,431.92 | |
| Due from Other Funds | 10304-050 | 35,431,739.65 | |
| Advances for Payroll | 10305-020 | 209,475.40 | |
| Advances to Special Disbursing Officer | 10305-030 | 7,789,977.59 | |
| Advances for Officers and Employees | 10305-040 | 1,850,925.58 | |
| Receivables - Disallowances/Charges | 10306-010 | 1,722,374.81 | |
| Due from Officers and Employees | 10306-020 | 212,277.39 | |
| Due from Non-Government Organizations/People's Orga | 10306-030 | 5,472,955.17 | |
| Other Receivables | 10306-990 | 5,267,973.40 | |
| Food Supplies for Distribution | 10402-010 | 23,694,089.33 | |
| 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 | 5,683,000.00 | |
| 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 | 2,510,810.00 | |
| Property and Equipment for Distribution | 10402-090 | 79,926.00 | |
| Other Supplies and Materials for Distribution | 10402-990 | 5,902,837.30 | |
| Office Supplies Inventory | 10404-010 | 6,672,750.11 | |
| Accountable Forms, Plates and Stickers | 10404-020 | 2,034,106.80 | |
| Non-Accountable Forms Inventory | 10404-030 | 650,707.45 | |
| Animal/Zoological Supplies Inventory | 10404-040 | 236,705.00 | |
| Food Supplies Inventory | 10404-050 | 3,014,871.00 | |
| Drugs and Medicines Inventory | 10404-060 | 28,313,275.23 | |
| Medical, Dental and Laboratory Supplies Inventory | 10404-070 | 25,178,641.13 | |
| Agricultural and Marine Supplies Inventory | 10404-090 | 2,725,980.16 | |
| Chemical and Filtering Supplies Inventory | 10404-120 | 1,114,250.00 | |
| Construction Materials Inventory | 10404-130 | 12,108,624.39 | |
| Other Supplies and Materials Inventory | 10404-990 | 45,244,533.78 | |
| Advances to Contractors | 10501-010 | 9,176,740.90 | |
| Prepaid Insurance | 10501-050 | 6,865,273.75 | |
| Other Prepayments | 10501-990 | 2,659,294.44 | |
| Discount on Advance Payments | 10502-010 | 881,636.44 | |
| Land | 10701-010 | 1,591,635,772.32 | |
| Other Land Improvements | 10702-990 | 137,453,312.81 | |
| Accumulated Depreciation - Other Land Improvements | 10702-991 | | 54,111,235.23 |
| Road Networks | 10703-010 | 1,062,288,427.44 | |
| Accumulated Depreciation - Road Networks | 10703-011 | | 164,211,793.78 |
| Flood Control Systems | 10703-020 | 606,197,383.20 | |

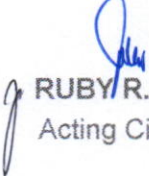
| Account Title | Account Code | Debit | Credit |
|---|--------------|----------------|----------------|
| Accumulated Depreciation - Flood Control Systems | 10703-021 | | 178,988,168.31 |
| Sewer Systems | 10703-030 | 40,640,197.81 | |
| Accumulated Depreciation - Sewer Systems | 10703-031 | | 5,024,764.11 |
| 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 | 21,618,654.85 | |
| 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 | 193,764,118.19 | |
| Accumulated Depreciation - Buildings | 10704-011 | | 111,342,717.04 |
| School Buildings | 10704-020 | 76,559,872.76 | |
| 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 | 149,624,997.78 | |
| 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 | 468,871,185.73 | |
| Accumulated Depreciation - Other Structures | 10704-991 | | 251,431,261.91 |
| Machinery | 10705-010 | 21,348,564.07 | |
| Accumulated Depreciation - Machinery | 10705-011 | | 2,556,525.79 |
| Office Equipment | 10705-020 | 18,547,279.20 | |
| Accumulated Depreciation - Office Equipment | 10705-021 | | 9,021,386.62 |
| Information and Communication Technology Equipment | 10705-030 | 48,988,309.46 | |
| Accumulated Depreciation - Information and Communication Technology Equipment | 10705-031 | | 7,745,038.86 |
| Agricultural and Forestry Equipment | 10705-040 | 15,371,234.00 | |
| Accumulated Depreciation - Agricultural and Forestry Equipment | 10705-041 | | 4,819,303.13 |
| Communication Equipment | 10705-070 | 221,976.00 | |
| Accumulated Depreciation - Communication Equipment | 10705-071 | | 300,893.32 |
| Construction and Heavy Equipment | 10705-080 | 119,255,364.51 | |
| Accumulated Depreciation - Construction and Heavy Equipment | 10705-081 | | 50,239,689.74 |
| Disaster Response and Rescue Equipment | 10705-090 | 6,221,966.36 | |
| 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 | 30,811,267.30 | |
| 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 | 4,734,956.96 | |
| Accumulated Depreciation - Technical and Scientific Equipment | 10705-141 | | 4,996,237.54 |
| Other Machinery and Equipment | 10705-990 | 10,383,997.80 | |
| Accumulated Depreciation - Other Machinery and Equipment | 10705-991 | | 25,183,688.63 |
| Motor Vehicles | 10706-010 | 97,274,497.20 | |
| Accumulated Depreciation - Motor Vehicles | 10706-011 | | 58,885,089.03 |
| Watercrafts | 10706-040 | 2,258,696.24 | |
| Accumulated Depreciation - Watercrafts | 10706-041 | | 1,023,628.71 |

| Account Title | Account Code | Debit | Credit |
|---|--------------|----------------|------------------|
| Other Transportation Equipment | 10706-990 | 21,279,596.10 | |
| Accumulated Depreciation - Other Transportation Equipm | 10706-991 | | 16,968,056.53 |
| Furniture and Fixtures | 10707-010 | 4,427,146.28 | |
| 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 | 139,607,037.73 | |
| Construction in Progress - Buildings and Other Structures | 10710-030 | 488,421,268.42 | |
| Other Property, Plant and Equipment | 10799-990 | 18,200,667.77 | |
| Accumulated Depreciation - Other Property, Plant and E | 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 | | 18,446,772.69 |
| Due to Officers and Employees | 20101-020 | | 3,387,483.20 |
| Loans Payable - Domestic | 20102-040 | | 612,003,954.62 |
| Due to BIR | 20201-010 | | 8,489,580.15 |
| Due to GSIS | 20201-020 | | 15,455,769.09 |
| Due to Pag-IBIG | 20201-030 | | 2,443,658.84 |
| Due to PhilHealth | 20201-040 | | 1,090,733.61 |
| Due to NGAs | 20201-050 | | 480,890.16 |
| Due to GOCCs | 20201-060 | | 1,989,482.93 |
| Due to LGUs | 20201-070 | | 5,273,006.53 |
| Due to Other Funds | 20301-010 | | 95,117,505.95 |
| Bail Bonds Payable | 20401-030 | | 1,416,205.93 |
| Guaranty/Security Deposits Payable | 20401-040 | | 43,787,595.11 |
| Deferred Real Property Tax | 20501-010 | | 17,945,025.07 |
| Other Deferred Credits | 20501-990 | | 34,590,453.49 |
| Other Payables | 29999-990 | | 65,504,525.58 |
| Government Equity | 30101-010 | | 4,543,418,654.58 |
| Prior Period Adjustment | 30101-020 | 5,181,618.20 | |
| Professional Tax | 40101-020 | | 454,500.00 |
| Community Tax | 40101-050 | | 5,511,236.29 |
| Real Property Tax- Basic | 40102-040 | | 93,153,306.41 |
| Discount on Real Property Tax- Basic | 40102-041 | 14,858,813.98 | |
| Real Property Transfer Tax | 40102-080 | | 24,212,186.27 |
| Business Tax | 40103-030 | | 265,380,808.95 |
| Tax on Sand, Gravel and Other Quarry Products | 40103-040 | | 3,007.02 |
| Tax on Delivery Trucks and Vans | 40103-050 | | 1,212,539.69 |
| Amusement Tax | 40103-060 | | 3,529,814.80 |
| Franchise Tax | 40103-070 | | 2,054,428.49 |
| Printing and Publication Tax | 40103-080 | | 161,443.49 |
| Tax Revenue - Fines and Penalties - Taxes on Individual | 40105-010 | | 117,020.17 |
| Tax Revenue - Fines and Penalties - Property Taxes | 40105-020 | | 7,409,974.76 |
| Tax Revenue - Fines and Penalties - Taxes on Goods an | 40105-030 | | 3,114,758.22 |
| Tax Revenue - Fines and Penalties - Other Taxes | 40105-040 | | 877,438.27 |
| Share from Internal Revenue Collections (IRA) | 40106-010 | | 647,503,200.00 |
| Share from Economic Zones | 40106-050 | | 7,058,213.13 |
| Permit Fees | 40201-010 | | 26,863,012.05 |
| Registration Fees | 40201-020 | | 5,373,356.31 |
| Clearance and Certification Fees | 40201-040 | | 15,341,544.77 |
| Supervision and Regulation Enforcement Fees | 40201-070 | | 2,177,140.00 |
| Inspection Fees | 40201-100 | | 7,833,345.73 |
| Processing Fees | 40201-130 | | 331,304.00 |

| Account Title | Account Code | Debit | Credit |
|---|--------------|----------------|---------------|
| Occupation Fees | 40201-140 | | 2,013,800.00 |
| Fees for Sealing and Licensing of Weights and Measure | 40201-160 | | 162,214.25 |
| Fines and Penalties - Service Income | 40201-980 | | 909,791.37 |
| Other Service Income | 40201-990 | | 1,224,879.08 |
| School Fees | 40202-010 | | 1,458,783.75 |
| Affiliation Fees | 40202-020 | | 41,510.00 |
| Rent Income | 40202-050 | | 1,791,169.11 |
| Transportation System Fees | 40202-070 | | 32,535,418.74 |
| Receipt from Market Operations | 40202-140 | | 48,658,500.32 |
| Receipt from Slaughterhouse Operation | 40202-150 | | 12,644,854.45 |
| Receipt from Cemetery Operations | 40202-160 | | 222,100.00 |
| Income from Printing and Publication | 40202-170 | | 69,870.00 |
| Garbage Fees | 40202-190 | | 3,323,745.00 |
| Hospital Fees | 40202-200 | | 11,167,350.76 |
| Interest Income | 40202-220 | | 3,762,345.53 |
| Other Business Income | 40202-990 | | 2,175,736.52 |
| Share from PCSO | 40401-020 | | 660.00 |
| Grants and Donations in Kind | 40402-020 | | 1,507,920.95 |
| Miscellaneous Income | 40601-010 | | 448,091.95 |
| Salaries and Wages - Regular | 50101-010 | 160,899,551.80 | |
| Salaries and Wages - Casual/Contractual | 50101-020 | 87,730,981.66 | |
| Personal Economic Relief Allowance (PERA) | 50102-010 | 23,156,777.76 | |
| Representation Allowance (RA) | 50102-020 | 2,916,856.21 | |
| Transportation Allowance (TA) | 50102-030 | 2,910,681.25 | |
| Clothing/Uniform Allowance | 50102-040 | 7,956,000.00 | |
| Subsistence Allowance | 50102-050 | 1,871,893.95 | |
| Laundry Allowance | 50102-060 | 274,371.36 | |
| Honoraria | 50102-100 | 152,600.00 | |
| Hazard Pay | 50102-110 | 11,062,772.39 | |
| Longevity Pay | 50102-120 | 465,000.00 | |
| Overtime and Night Pay | 50102-130 | 4,677,447.49 | |
| Year End Bonus | 50102-140 | 116,572.30 | |
| Cash Gift | 50102-150 | 27,000.00 | |
| Other Bonuses and Allowances | 50102-990 | 31,538,407.82 | |
| Retirement and Life Insurance Premiums | 50103-010 | 29,888,967.70 | |
| Pag-IBIG Contributions | 50103-020 | 1,271,362.88 | |
| PhilHealth Contributions | 50103-030 | 4,928,418.47 | |
| Employees Compensation Insurance Premiums | 50103-040 | 1,215,248.82 | |
| Terminal Leave Benefits | 50104-030 | 6,511,457.24 | |
| Other Personnel Benefits | 50104-990 | 15,415,155.21 | |
| Traveling Expenses - Local | 50201-010 | 2,557,675.53 | |
| Training Expenses | 50202-010 | 5,245,531.69 | |
| Scholarship Grants/Expenses | 50202-020 | 21,807,907.74 | |
| Office Supplies Expenses | 50203-010 | 1,492,015.73 | |
| Accountable Forms Expenses | 50203-020 | 64,800.00 | |
| Non-Accountable Forms Expenses | 50203-030 | 83,700.00 | |
| Animal/Zoological Supplies Expenses | 50203-040 | 324,561.50 | |
| Food Supplies Expenses | 50203-050 | 3,636,749.48 | |
| Drugs and Medicines Expenses | 50203-070 | 848,609.34 | |
| Medical, Dental and Laboratory Supplies Expenses | 50203-080 | 1,849,534.80 | |
| Fuel, Oil and Lubricants Expenses | 50203-090 | 21,378,412.46 | |
| Agricultural and Marine Supplies Expenses | 50203-100 | 26,875.00 | |
| Textbooks and Instructional Materials Expenses | 50203-110 | 24,410.15 | |

| Account Title | Account Code | Debit | Credit |
|---|--------------|-------------------------|-------------------------|
| Chemical and Filtering Supplies Expenses | 50203-130 | 633,200.00 | |
| Other Supplies and Materials Expenses | 50203-990 | 1,964,490.24 | |
| Water Expenses | 50204-010 | 4,543,606.54 | |
| Electricity Expenses | 50204-020 | 52,111,144.34 | |
| Postage and Courier Services | 50205-010 | 37,371.84 | |
| Telephone Expenses | 50205-020 | 994,394.04 | |
| Internet Subscription Expenses | 50205-030 | 2,813,741.53 | |
| Prizes | 50206-020 | 845,000.00 | |
| Generation, Transmission and Distribution Expenses | 50209-010 | 5,000.00 | |
| Auditing Services | 50211-020 | 2,820.00 | |
| Other Professional Services | 50211-990 | 4,604,624.58 | |
| Environment/Sanitary Services | 50212-010 | 17,000.00 | |
| Security Services | 50212-030 | 2,169,528.62 | |
| Other General Services | 50212-990 | 98,874,821.86 | |
| Repairs and Maintenance - Infrastructure Assets | 50213-030 | 3,016,726.00 | |
| Repairs and Maintenance - Buildings and Other Structure | 50213-040 | 4,141,794.17 | |
| Repairs and Maintenance - Machinery and Equipment | 50213-050 | 2,106,866.56 | |
| Repairs and Maintenance - Transportation Equipment | 50213-060 | 2,887,564.39 | |
| Repairs and Maintenance - Furniture and Fixtures | 50213-070 | 133,493.00 | |
| Repairs and Maintenance - Other Property, Plant and Eq | 50213-990 | 78,935.00 | |
| Subsidy to NGAs | 50214-020 | 1,366,985.81 | |
| Subsidy to Local Government Units | 50214-030 | 690,573.63 | |
| Subsidy to Other Funds | 50214-060 | 35,570,021.82 | |
| Subsidies - Others | 50214-990 | 2,416,661.96 | |
| Taxes, Duties and Licenses | 50216-010 | 1,138,989.71 | |
| Fidelity Bond Premiums | 50216-020 | 369,802.69 | |
| Insurance Expenses | 50216-030 | 183,151.87 | |
| Advertising Expenses | 50299-010 | 634,748.04 | |
| Printing and Publication Expenses | 50299-020 | 133,503.00 | |
| Representation Expenses | 50299-030 | 719,875.00 | |
| Transportation and Delivery Expenses | 50299-040 | 111,094.43 | |
| Rent Expenses | 50299-050 | 1,406,528.14 | |
| Membership Dues and Contributions to Organizations | 50299-060 | 485,890.00 | |
| Subscription Expenses | 50299-070 | 57,750.00 | |
| Donations | 50299-080 | 24,752,931.48 | |
| Other Maintenance and Operating Expenses | 50299-990 | 37,975,821.22 | |
| Interest Expenses | 50301-020 | 22,279,401.12 | |
| Bank Charges | 50301-040 | 1,241,622.00 | |
| Other Financial Charges | 50301-990 | 5,219.89 | |
| | | | |
| Total | | 7,852,905,998.39 | 7,852,905,998.39 |

Certified Correct:


RUBY R. SINGSON
 Acting City Accountant