

CITY OF NAGA
General Fund - Pre-Closing Trial Balance
As of December 31, 2023

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	8,632,629.49	
Cash in Bank - Local Currency, Current Account	10102-010	487,975,273.22	
Cash in Bank -Local Currency, Time Deposits	10201-010	194,874,875.36	
Guaranty Deposits	10205-020	119,153.11	
Accounts Receivable	10301-010	171,633.93	
Real Property Tax Receivable	10301-020	3,753,996.68	
Loans Receivable - Others	10301-990	87,291,632.31	
Due from National Government Agencies	10303-010	1,911,870.74	
Due from Government-Owned and/or Controlled Corpor	10303-020	4,730.00	
Due from Local Government Units	10303-030	5,432,431.92	
Due from Other Funds	10304-050	43,311,421.54	
Advances for Payroll	10305-020	189,492.60	
Advances to Special Disbursing Officer	10305-030	10,711,590.86	
Advances for Officers and Employees	10305-040	1,652,362.08	
Receivables - Disallowances/Charges	10306-010	1,722,374.81	
Due from Officers and Employees	10306-020	501,414.76	
Due from Non-Government Organizations/People's Orga	10306-030	5,787,955.17	
Other Receivables	10306-990	5,403,251.86	
Food Supplies for Distribution	10402-010	32,245,690.33	
Welfare Goods for Distribution	10402-020	5,625,495.38	
Drugs and Medicines for Distribution	10402-030	390,044.31	
Medical, Dental and Laboratory Supplies for Distribution	10402-040	42,000.00	
Agricultural and Marine Supplies for Distribution	10402-050	5,683,000.00	
Agricultural Produce for Distribution	10402-060	382,500.00	
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	4,341,486.30	
Office Supplies Inventory	10404-010	6,440,280.62	
Accountable Forms, Plates and Stickers	10404-020	858,839.10	
Non-Accountable Forms Inventory	10404-030	363,367.45	
Food Supplies Inventory	10404-050	145,371.00	
Drugs and Medicines Inventory	10404-060	32,182,895.77	
Medical, Dental and Laboratory Supplies Inventory	10404-070	23,165,384.98	
Agricultural and Marine Supplies Inventory	10404-090	2,725,980.16	
Chemical and Filtering Supplies Inventory	10404-120	721,300.00	
Construction Materials Inventory	10404-130	10,229,198.21	
Other Supplies and Materials Inventory	10404-990	55,179,466.10	
Advances to Contractors	10501-010	4,130,841.75	
Prepaid Insurance	10501-050	4,915,219.02	
Other Prepayments	10501-990	619,257.00	
Discount on Advance Payments	10502-010	21,068,246.43	
Land	10701-010	1,602,616,734.32	
Other Land Improvements	10702-990	140,587,968.43	
Accumulated Depreciation - Other Land Improvements	10702-991		73,534,008.36
Road Networks	10703-010	1,109,028,650.78	
Accumulated Depreciation - Road Networks	10703-011		228,224,398.27
Flood Control Systems	10703-020	654,041,412.65	
Accumulated Depreciation - Flood Control Systems	10703-021		238,303,818.64
Sewer Systems	10703-030	40,640,197.81	
Accumulated Depreciation - Sewer Systems	10703-031		7,603,800.30
Water Supply Systems	10703-040	29,176,486.91	


Account Title	Account Code	Debit	Credit
Accumulated Depreciation - Water Supply Systems	10703-041		12,203,255.60
Power Supply Systems	10703-050	32,509,488.90	
Accumulated Depreciation - Power Supply Systems	10703-051		3,519,633.58
Communication Networks	10703-060	432,703.48	
Seaport Systems	10703-070	18,670,106.47	
Accumulated Depreciation - Seaport Systems	10703-071		5,616,590.38
Parks, Plazas and Monuments	10703-090	20,131,597.11	
Accumulated Depreciation - Parks, Plazas and Monumen	10703-091		7,816,320.10
Other Infrastructure Assets	10703-990	265,985,392.60	
Accumulated Depreciation - Other Infrastructure Assets	10703-991		47,237,317.12
Buildings	10704-010	267,024,861.75	
Accumulated Depreciation - Buildings	10704-011		122,569,614.64
School Buildings	10704-020	103,360,106.10	
Accumulated Depreciation - School Buildings	10704-021		25,795,699.42
Hospitals and Health Centers	10704-030	57,231,568.32	
Accumulated Depreciation - Hospitals and Health Center	10704-031		10,287,085.82
Markets	10704-040	154,607,124.23	
Accumulated Depreciation - Markets	10704-041		63,977,239.06
Slaughterhouses	10704-050	24,096,356.06	
Accumulated Depreciation - Slaughterhouses	10704-051		7,518,900.44
Other Structures	10704-990	500,250,352.18	
Accumulated Depreciation - Other Structures	10704-991		266,438,015.83
Machinery	10705-010	27,435,262.49	
Accumulated Depreciation - Machinery	10705-011		18,922,322.86
Office Equipment	10705-020	21,007,857.90	
Accumulated Depreciation - Office Equipment	10705-021		13,747,274.71
Information and Communication Technology Equipment	10705-030	52,991,981.46	
Accumulated Depreciation - Information and Communica	10705-031		15,166,569.61
Agricultural and Forestry Equipment	10705-040	15,609,234.00	
Accumulated Depreciation - Agricultural and Forestry E	10705-041		8,482,784.06
Communication Equipment	10705-070	325,963.00	
Accumulated Depreciation - Communication Equipment	10705-071		100,273.45
Construction and Heavy Equipment	10705-080	176,381,893.39	
Accumulated Depreciation - Construction and Heavy Equ	10705-081		100,356,970.41
Disaster Response and Rescue Equipment	10705-090	7,134,916.36	
Accumulated Depreciation - Disaster Response and Resc	10705-091		5,242,960.41
Military, Police and Security Equipment	10705-100	414,561.55	
Accumulated Depreciation - Military, Police and Security	10705-101		393,833.47
Medical Equipment	10705-110	44,844,417.30	
Accumulated Depreciation - Medical Equipment	10705-111		14,636,490.99
Sports Equipment	10705-130	85,000.00	
Accumulated Depreciation - Sports Equipment	10705-131		80,750.00
Technical and Scientific Equipment	10705-140	4,734,956.96	
Accumulated Depreciation - Technical and Scientific Eq	10705-141		3,788,326.30
Other Machinery and Equipment	10705-990	11,312,921.30	
Accumulated Depreciation - Other Machinery and Equip	10705-991		5,505,527.14
Motor Vehicles	10706-010	71,826,493.32	
Accumulated Depreciation - Motor Vehicles	10706-011		47,323,038.74
Watercrafts	10706-040	1,743,534.24	
Accumulated Depreciation - Watercrafts	10706-041		1,055,169.29
Other Transportation Equipment	10706-990	1,386,609.23	
Accumulated Depreciation - Other Transportation Equip	10706-991		562,305.28
Furniture and Fixtures	10707-010	3,402,453.60	
Accumulated Depreciation - Furniture and Fixtures	10707-011		664,462.03
Construction in Progress - Land Improvements	10710-010	21,996,911.12	

Account Title	Account Code	Debit	Credit
Construction in Progress - Infrastructure Assets	10710-020	106,947,717.35	
Construction in Progress - Buildings and Other Structure	10710-030	456,913,624.14	
Other Property, Plant and Equipment	10799-990	9,989,509.70	
Accumulated Depreciation - Other Property, Plant and E	10799-991		3,820,226.52
Breeding Stocks	10801-010	14,000.00	
Computer Software	10901-020	16,308,782.23	
Accumulated Amortization - Computer Software	10901-021		513,812.48
Accounts Payable	20101-010		81,375,658.20
Due to Officers and Employees	20101-020		9,338,990.51
Loans Payable - Domestic	20102-040		604,562,146.42
Due to BIR	20201-010		11,453,409.40
Due to GSIS	20201-020		14,485,511.89
Due to Pag-IBIG	20201-030		2,261,497.73
Due to PhilHealth	20201-040		1,058,181.83
Due to NGAs	20201-050		588,701.65
Due to GOCCs	20201-060		1,221,394.51
Due to LGUs	20201-070		4,742,569.83
Due to Other Funds	20301-010		119,651,046.12
Bail Bonds Payable	20401-030		1,416,205.93
Guaranty/Security Deposits Payable	20401-040		43,198,598.14
Deferred Real Property Tax	20501-010		3,753,859.88
Other Deferred Credits	20501-990		135,310,765.07
Other Payables	29999-990		36,285,107.30
Government Equity	30101-010		4,626,413,946.73
Prior Period Adjustment	30101-020	10,137,076.79	
Professional Tax	40101-020		480,075.00
Community Tax	40101-050		5,637,526.33
Real Property Tax- Basic	40102-040		103,087,712.14
Discount on Real Property Tax- Basic	40102-041	15,018,546.41	
Real Property Transfer Tax	40102-080		31,679,498.59
Business Tax	40103-030		297,432,728.16
Tax on Sand, Gravel and Other Quarry Products	40103-040		3,954.27
Tax on Delivery Trucks and Vans	40103-050		1,214,489.69
Amusement Tax	40103-060		4,758,466.86
Franchise Tax	40103-070		2,450,372.95
Printing and Publication Tax	40103-080		163,068.74
Tax Revenue - Fines and Penalties - Taxes on Individual	40105-010		152,884.54
Tax Revenue - Fines and Penalties - Property Taxes	40105-020		11,059,773.35
Tax Revenue - Fines and Penalties - Taxes on Goods and	40105-030		3,727,745.30
Tax Revenue - Fines and Penalties - Other Taxes	40105-040		928,234.85
Share from Internal Revenue Collections (IRA)	40106-010		863,337,605.00
Share from Expanded Value Added Tax	40106-020		201,906.39
Share from National Wealth	40106-030		13,309.22
Share from Economic Zones	40106-050		9,134,749.80
Permit Fees	40201-010		30,294,461.50
Registration Fees	40201-020		7,137,901.31
Clearance and Certification Fees	40201-040		17,884,896.01
Supervision and Regulation Enforcement Fees	40201-070		2,800,440.00
Inspection Fees	40201-100		8,048,501.24
Processing Fees	40201-130		400,904.00
Occupation Fees	40201-140		2,096,420.19
Fees for Sealing and Licensing of Weights and Measures	40201-160		162,214.25
Fines and Penalties - Service Income	40201-980		1,066,249.50
Other Service Income	40201-990		1,325,913.22
School Fees	40202-010		5,171,528.75

Account Title	Account Code	Debit	Credit
Affiliation Fees	40202-020		55,090.00
Rent Income	40202-050		6,635,570.94
Transportation System Fees	40202-070		43,517,079.13
Receipt from Market Operations	40202-140		62,708,502.88
Receipt from Slaughterhouse Operation	40202-150		17,478,486.96
Receipt from Cemetery Operations	40202-160		275,300.00
Income from Printing and Publication	40202-170		69,870.00
Garbage Fees	40202-190		4,547,820.00
Hospital Fees	40202-200		15,660,470.32
Interest Income	40202-220		5,162,983.37
Other Business Income	40202-990		4,179,530.98
Subsidy from National Government	40301-010		4,426,593.52
Subsidy from Other Funds	40301-040		928,656.00
Share from PCSO	40401-020		660.00
Grants and Donations in Kind	40402-020		1,676,420.95
Miscellaneous Income	40601-010		457,693.24
Salaries and Wages - Regular	50101-010	212,775,928.02	
Salaries and Wages - Casual/Contractual	50101-020	128,768,820.66	
Personal Economic Relief Allowance (PERA)	50102-010	32,093,793.05	
Representation Allowance (RA)	50102-020	4,355,065.61	
Transportation Allowance (TA)	50102-030	3,902,956.25	
Clothing Uniform Allowance	50102-040	7,995,552.00	
Subsistence Allowance	50102-050	2,817,575.74	
Laundry Allowance	50102-060	411,950.69	
Honoraria	50102-100	249,600.00	
Hazard Pay	50102-110	16,623,735.02	
Longevity Pay	50102-120	537,000.00	
Overtime and Night Pay	50102-130	7,507,793.31	
Year End Bonus	50102-140	27,678,874.65	
Cash Gift	50102-150	6,635,354.52	
Other Bonuses and Allowances	50102-990	72,437,166.82	
Retirement and Life Insurance Premiums	50103-010	40,227,029.06	
Pag-IBIG Contributions	50103-020	1,603,623.55	
PhilHealth Contributions	50103-030	6,625,299.50	
Employees Compensation Insurance Premiums	50103-040	1,636,640.73	
Terminal Leave Benefits	50104-030	8,521,123.87	
Other Personnel Benefits	50104-990	44,022,049.85	
Traveling Expenses - Local	50201-010	3,960,307.99	
Traveling Expenses - Foreign	50201-020	750.00	
Training Expenses	50202-010	9,992,319.66	
Scholarship Grants/Expenses	50202-020	32,768,047.87	
Office Supplies Expenses	50203-010	4,508,037.90	
Accountable Forms Expenses	50203-020	1,015,562.50	
Non-Accountable Forms Expenses	50203-030	245,665.00	
Animal/Zoological Supplies Expenses	50203-040	734,266.50	
Food Supplies Expenses	50203-050	12,365,213.31	
Welfare Goods Expenses	50203-060	3,899.50	
Drugs and Medicines Expenses	50203-070	5,414,552.36	
Medical, Dental and Laboratory Supplies Expenses	50203-080	6,342,555.39	
Fuel, Oil and Lubricants Expenses	50203-090	34,575,743.18	
Agricultural and Marine Supplies Expenses	50203-100	1,340,470.30	
Textbooks and Instructional Materials Expenses	50203-110	59,410.15	
Chemical and Filtering Supplies Expenses	50203-130	929,050.00	
Other Supplies and Materials Expenses	50203-990	10,867,453.07	
Water Expenses	50204-010	6,000,932.68	

Account Title	Account Code	Debit	Credit
Electricity Expenses	50204-020	61,810,214.97	
Postage and Courier Services	50205-010	54,575.84	
Telephone Expenses	50205-020	1,499,132.95	
Internet Subscription Expenses	50205-030	4,067,134.26	
Prizes	50206-020	1,744,900.00	
Generation, Transmission and Distribution Expenses	50209-010	5,000.00	
Auditing Services	50211-020	10,575.00	
Consultancy Services	50211-030	197,420.00	
Other Professional Services	50211-990	9,247,615.32	
Environment/Sanitary Services	50212-010	34,000.00	
Security Services	50212-030	3,986,452.84	
Other General Services	50212-990	153,245,780.57	
Repairs and Maintenance - Infrastructure Assets	50213-030	6,345,425.02	
Repairs and Maintenance - Buildings and Other Structures	50213-040	6,991,017.87	
Repairs and Maintenance - Machinery and Equipment	50213-050	3,976,679.73	
Repairs and Maintenance - Transportation Equipment	50213-060	5,094,235.39	
Repairs and Maintenance - Furniture and Fixtures	50213-070	339,948.00	
Repairs and Maintenance - Other Property, Plant and Equipment	50213-990	174,520.00	
Subsidy to NGAs	50214-020	11,606,639.59	
Subsidy to Local Government Units	50214-030	7,157,664.27	
Subsidy to Other Funds	50214-060	4,970,021.82	
Subsidies - Others	50214-990	4,598,902.12	
Transfers of Unspent Current Year DRRM Funds to the	50215-010	27,225,812.90	
Taxes, Duties and Licenses	50216-010	1,480,505.78	
Fidelity Bond Premiums	50216-020	384,202.69	
Insurance Expenses	50216-030	4,015,342.99	
Advertising Expenses	50299-010	1,546,008.05	
Printing and Publication Expenses	50299-020	1,218,023.00	
Representation Expenses	50299-030	1,415,306.00	
Transportation and Delivery Expenses	50299-040	173,569.43	
Rent Expenses	50299-050	3,915,209.61	
Membership Dues and Contributions to Organizations	50299-060	490,010.00	
Subscription Expenses	50299-070	2,109,693.26	
Donations	50299-080	40,669,129.04	
Other Maintenance and Operating Expenses	50299-990	68,102,331.31	
Interest Expenses	50301-020	31,225,069.08	
Bank Charges	50301-040	1,253,622.00	
Other Financial Charges	50301-990	5,219.89	
Depreciation - Land Improvements	50501-020	19,422,773.13	
Depreciation - Infrastructure Assets	50501-030	142,379,282.38	
Depreciation - Buildings and Other Structures	50501-040	36,958,112.99	
Depreciation - Machinery and Equipment	50501-050	30,119,888.57	
Depreciation - Transportation Equipment	50501-060	4,720,127.01	
Depreciation - Furniture, Fixtures and Books	50501-070	234,345.57	
Depreciation - Other Property, Plant and Equipment	50501-990	770,484.62	
Amortization - Intangible Assets	50502-010	277,528.48	
Total		8,637,670,645.89	8,637,670,645.89

Certified Correct:


RUBY R. SINGSON
Acting City Accountant