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#### CITY GOVERNMENT OF NAGA

J. Miranda Avenue, Concepcion Pequeña, Naga City

General Fund City Government of Naga

### **Trial Balance**

As of June 30, 2024

Accumulated Depreciation - Koad Networks     1070       Flood Control Systems     1070       Accumulated Depreciation - Flood Control Systems     1070       Sewer Systems     1070       Accumulated Depreciation - Sewer Systems     1070	20         800,080.50           10         689,591,098.52           10         195,843,709.76           20         119,153.11           10         353,932.93           120         15,091,638.41           190         86,483,771.31           190         86,483,771.31           190         4,730.00           130         5,472,431.92           150         43,285,945.74           160         209,462,916.01           120         221,130.42           130         7,917,394.13           140         2,675,184.38           150         43285,945.74           160         209,462,916.01           1720         221,130.42           1730         7,917,394.13           1740         2,675,184.38           170         1,722,374.81           1720         201,523.79           1730         6,953,911.82           1740         31,478,358.83           170         31,478,358.83	
Petty Cash10101Cash in Bank - Local Currency, Current Account10102Cash in Bank - Local Currency, Time Deposits10203Guaranty Deposits10203Accounts Receivable10300Loans Receivable - Others10300Due from National Government Agencies10300Due from Autional Government Units10300Due from Other Funds10300Due from Other Funds10300Advances for Payroll10300Advances for Payroll10300Advances to Special Disbursing Officer10300Advances to Special Disbursing Officer10300Advances to Special Disbursing Officer10300Advances to Officers and Employees10300Due from Non-Government Organizations/People's Organizations10300Due from Non-Government Organizations/People's Organizations10300Other Receivables10300Food Supplies for Distribution10400Orgas and Medicines for Distribution10400Orgas and Medicines for Distribution10400Orges and Materials for Distribution10400Other Supplies and Materials for Distribution10400Orges and Materials for Distribution10400Other Supplies Inventory10400Accountable Forms, Inventory10400Accountable Forms Inventory10400Accountable Forms Inventory10400Accountable Forms Inventory10400Accountable Forms Inventory10400Accountable Forms Inventory10400Adv	10         689,591,098.52           10         195,843,709.76           20         119,153.11           10         353,932.93           120         15,091,638.41           190         86,483,771.31           110         1,911,870.74           120         4,730.00           130         5,472,431.92           150         43,285,945.74           160         209,462,916.01           120         221,130.42           130         7,917,394.13           140         2,675,184.38           150         6,953,911.82           160         201,523.79           170         31,478,358.83           170         31,478,358.83	
Cash in Bank - Local Currency, Current Account10102Cash in Bank - Local Currency, Time Deposits10201Cauranty Deposits10205Accounts Receivable10307Leans Receivable - Others10307Due from National Government Agencies10307Due from Overnment-Owned and/or Controlled Corporations10300Due from Overnment-Owned and/or Controlled Corporations10300Due from Other Funds10300Due from Other Funds10300Advances to Special Disbursing Officer10300Advances to Officers and Employees10300Que from Non-Government Organizations/People's Organizations10300Oue from Non-Government Organizations/People's Organizations10300Other Receivables10300Food Supplies for Distribution1040Welfare Goods for Distribution1040Medical, Dental and Laboratory Supplies for Distribution1040Orga and Medicines for Distribution1040Orgites and Materials for Distribution1040Orga and Metrials for Distribution1040Office Supplies Inventory1040Accountable Forms Inventory1040Accountable Forms Inventory1040Advances Inventory1040Accountable Forms Inventory1040Accountable Forms Inventory1040Accountable Forms Inventory1040Accountable Forms Inventory1040Accountable Forms Inventory1040Accountable Forms Inventory1040Advances Inventory <t< td=""><td>10         195,843,709.76           20         119,153.11           10         353,932.93           120         15,091,638.41           190         86,483,771.31           10         1,911,870.74           120         4,730.00           130         5,472,431.92           1950         43,285,945.74           1960         209,462,916.01           1920         221,130.42           1930         7,917,394.13           1940         2,675,184.38           190         1,722,374.81           1920         201,523.79           1930         6,953,911.82           1940         5,636,211.20           1950         5,636,211.20           1960         5,636,211.20</td><td></td></t<>	10         195,843,709.76           20         119,153.11           10         353,932.93           120         15,091,638.41           190         86,483,771.31           10         1,911,870.74           120         4,730.00           130         5,472,431.92           1950         43,285,945.74           1960         209,462,916.01           1920         221,130.42           1930         7,917,394.13           1940         2,675,184.38           190         1,722,374.81           1920         201,523.79           1930         6,953,911.82           1940         5,636,211.20           1950         5,636,211.20           1960         5,636,211.20	
Cash in Bank - Local Currency, Time Deposits10200Guaranty Deposits10300Accounts Receivable10300Real Property Tax Receivable10300Due from National Government Agencies10300Due from Cacl Government Units10300Due from Cacl Government Units10300Due from Cacl Government Units10300Due from Cher Funds10300Due from Cocli Disbursing Officer10300Advances for Payroll10300Advances to Special Disbursing Officer10300Advances to Officers and Employees10300Due from Non-Government Organizations/People's Organizations10300Due from Non-Government Organizations/People's Organizations10300Other Receivables10400Proger and Medicines for Distribution10400Orging and Medicines for Distribution10400Orging and Medicines for Distribution10400Orging and Materials for Distribution10400Office Supplies Inventory10400Accountable Forms Inventory10400AnimalZodojcial Supplies Inventory10400AnimalZodojcial Supplies Inventory10400Accountable Forms Inventory10400AnimalZodojcial Supplies Inventory10400Animalzodojcial Supplies Inventory10400Accountable Forms Inventory10400AnimalZodojcial Supplies Inventory10400AnimalZodojcial Supplies Inventory10400Advances to Contractors10500Orging and Materials Inventory10	20         119,153.11           110         353,932.93           120         15,091,638.41           190         86,483,771.31           110         1,911,870.74           120         4,730.00           130         5,472,431.92           150         43,285,945.74           160         209,462,916.01           120         221,130.42           130         7,917,394.13           140         2,675,184.38           150         201,523.79           150         6,953,911.82           150         5,636,211.20           150         31,478,358.83	
Guaranty Deposits10205Accounts Receivable10307Real Property Tax Receivable10307Loans Receivable - Others10307Due from Rutional Government Agencies10300Due from Coal Government Units10300Due from Neal Accounts10300Due from Special Accounts10300Advances to Special Disbursing Officer10300Advances to Special Disbursing Officer10300Advances to Officers and Employees10300Due from Non-Government Organizations/People's Organizations10300Other Receivables10300Other Receivables10300Other Receivables10300Other Receivables10300Other Receivables10300Other Receivables10300Other Receivables10300Other Special Distribution10400Vergister Goods for Distribution10400Vergister Goods for Distribution10400Argicultural and Marine Supplies for Distribution10400Orgenty and Materials for Distribution10400Other Supplies and Materials for Distribution10400Other Supplies Inventory10402Non-Accountable Forms, Plates and Stickers Inventory10402Non-Accountable Forms, Plates and Stickers Inventory10402Non-Accountable Forms, Plates and Stickers Inventory10402Orgistal Materials Inventory10402Orgistal Materials Inventory10402Chemical and Laboratory Supplies Inventory10402Chemical and F	10         353,932.93           120         15,091,638.41           190         86,483,771.31           10         1,911,870.74           10         1,911,870.74           10         4,730.00           130         5,472,431.92           150         43,285,945.74           160         209,462,916.01           102         221,130.42           130         7,917,394.13           140         2,675,184.38           150         432,374.81           150         201,523.79           150         6,953,911.82           150         5,636,211.20           150         31,478,358.83	
Accounts Receivable10300Real Property Tax Receivable10307Loans Receivable - Others10307Due from National Government Agencies10307Due from Covernment-Owned and/or Controlled Corporations10300Due from Covernment Units10300Due from Special Accounts10300Advances for Payroll10307Advances to Special Disbursing Officer10300Advances to Special Disbursing Officer10300Advances to Officers and Employees10300Receivables - Disallowances/Charges10300Due from Officers and Employees10300Other Receivables10300Food Supplies for Distribution1040Welfare Goods for Distribution1040Medical, Dental and Marine Supplies for Distribution1040Orther Supplies for Distribution1040Ofther Supplies for Distribution1040Ofther Supplies for Distribution1040Ofther Supplies Inventory1040Ofther Supplies Inventory1040Ofther Supplies Inventory1040Office Supplies Inventory1040Agricultural and Marine Supplies Inventory1040Construction Materials for Distribution1040Oftres Supplies Inventory1040Agricultural and Marine Supplies Inventory1040Agricultural and Laboratory Supplies Inventory1040Construction Materials Inventory1040Advances to Contractors1056Orpaid Insurance1056Discount on Advance Pay	15,091,638.41           90         86,483,771.31           10         1,911,870.74           10         4,730.00           130         5,472,431.92           150         43,285,945.74           160         209,462,916.01           120         221,130.42           130         7,917,394.13           140         2,675,184.38           150         43,285,945.74           160         209,462,916.01           17,20         221,130.42           130         7,917,394.13           140         2,675,184.38           150         4,53,911.82           150         5,636,211.20           150         5,636,211.20           160         31,478,358.83	
Real Property Tax Receivable10307Loans Receivable - Others10307Due from Receivable - Others10307Due from Government-Owned and/or Controlled Corporations10307Due from Local Government Units10300Due from Special Accounts10300Advances for Payroll10307Advances to Special Disbursing Officer10307Advances to Officers and Employees10307Receivables - Disallowances/Charges10308Due from Officers and Employees10308Due from Officers and Employees10308Due from Officers and Employees10309Due from Officers and Employees10308Due from Officers and Employees10309Due from Officers and Englowance10309Due from Officers and Employees10309Due from Officers and Employees10409Officer Bauta and Laboratory Supplies for Distribution104	90         86,483,771.31           110         1,911,870.74           120         4,730.00           130         5,472,431.92           150         43,285,945.74           160         209,462,916.01           120         221,130.42           130         7,917,394.13           140         2,675,184.38           150         43,285,945.74           160         209,462,916.01           17,20         221,130.42           130         7,917,394.13           140         2,675,184.38           150         1,722,374.81           150         201,523.79           150         5,636,211.20           150         31,478,358.83           150         31,478,358.83	
Loans Receivable - Others1030Due from National Government-Owned and/or Controlled Corporations10300Due from Covernment-Owned and/or Controlled Corporations10300Due from Special Accounts10300Advances for Payroll10300Advances to Special Disbursing Officer10300Advances to Officers and Employees10300Due from Non-Government Organizations/People's Organizations10300Due from Officers and Employees10300Due from Officers and Employees10300Due from Officers and Employees10300Due from Non-Government Organizations/People's Organizations10300Pood Supplies for Distribution10400Welfare Goods for Distribution10400Medical, Dental and Laboratory Supplies for Distribution10400Property and Equipment for Distribution10400Property and Equipment for Distribution10400Ofther Supplies and Materials for Distribution10400Ofther Supplies Inventory10400Accountable Forms Inventory10400Accountable Forms Inventory10400Aninal/Zoological Supplies Inventory10400Adjarditural and Materials for Distribution10400Oftice Supplies Inventory10400Adjarditural and Laboratory Supplies Inventory10400Accountable Forms Inventory10400Adjarditural and Haterials Inventory10400Adjarditural and Laboratory Supplies Inventory10400Adjarditural and Haterials Inventory10400Advances to C	110         1,911,870.74           120         4,730.00           130         5,472,431.92           150         43,285,945.74           160         209,462,916.01           120         221,130.42           130         7,917,394.13           140         2,675,184.38           150         43,285,945.74           160         209,462,916.01           1720         221,130.42           130         7,917,394.13           140         2,675,184.38           150         1,722,374.81           150         201,523.79           150         6,953,911.82           160         5,636,211.20           170         31,478,358.83	
Due from National Government Agencies10300Due from Government-Owned and/or Controlled Corporations10300Due from Local Government Units10300Due from Other Funds10300Due from Special Accounts10300Advances for Payroll10300Advances to Officers and Employees10300Due from Non-Government Organizations/People's Organizations10300Due from Non-Government Organizations/People's Organizations10300Due from Non-Government Organizations/People's Organizations10300Due from Non-Government Organizations/People's Organizations10300Food Supplies for Distribution10400Organg Medicines for Distribution10400Orgus and Medicines for Distribution10400Orgonent Medicines for Distribution10400Orgonet Materials for Distribution10400Orgonet Materials for Distribution10400Orgonet Materials for Distribution10400Office Supplies Inventory10400Accountable Forms Inventory10400Animal/Zoological Supplies Inventory10400Animal/Zoological Supplies Inventory10400Other Land Materials Inventory10400Advances to Contractors10550Orner Contractors10550Orner Contractors10550Orner Contractors10560Orner Contractors10560Orner Supplies Inventory10400Accountable Forms Inventory10400Construction Materials Inventory10400Constructio	120         4,730.00           130         5,472,431.92           150         43,285,945.74           160         209,462,916.01           120         221,130.42           130         7,917,394.13           140         2,675,184.38           150         201,523.79           150         6,953,911.82           150         5,636,211.20           110         31,478,358.83	
Due from Government-Owned and/or Controlled Corporations10300Due from Local Government Units10300Due from Other Funds10300Due from Special Accounts10300Advances for Payroll10301Advances to Special Disbursing Officer10302Advances to Officers and Employees10300Receivables - Disallowances/Charges10300Due from Non-Government Organizations/People's Organizations10300Other Receivables10300Food Supplies for Distribution10400Welfare Goods for Distribution10400Orugs and Medicines for Distribution10400Medical, Dental and Laboratory Supplies for Distribution10400Orther Supplies and Materials for Distribution10400Orther Supplies and Materials for Distribution10400Other Supplies and Materials for Distribution10400Other Supplies Inventory10400Other Supplies and Ma	30         5,472,431.92           950         43,285,945.74           960         209,462,916.01           920         221,130.42           930         7,917,394.13           940         2,675,184.38           910         1,722,374.81           920         201,523.79           930         6,953,911.82           990         5,636,211.20           910         31,478,358.83	
Due from Local Government Units10300Due from Other Funds10300Due from Other Funds10300Advances for Payroll10300Advances to Special Disbursing Officer10300Advances to Officers and Employees10300Receivables - Disallowances/Charges10300Due from Officers and Employees10300Other Receivables10300Other Receivables10300Food Supplies for Distribution10400Welfare Goods for Distribution10400Welfare Goods for Distribution10400Medical, Dental and Laboratory Supplies for Distribution10400Agricultural and Marine Supplies for Distribution10400Construction Materials for Distribution10400Property and Equipment for Distribution10400Office Supplies Inventory10400Accountable Forms, Plates and Stickers Inventory10400Accountable Forms, Inventory10400Animal/Zoological Supplies Inventory10400Food Supplies Inventory10400Food Supplies Inventory10400Food Supplies Inventory10400Food Supplies Inventory10400Construction Materials Inventory10400Food Supplies Inventory10400Food Supplies Inventory10400Food Supplies Inventory10400Construction Materials Inventory10400Construction Materials Inventory10400Construction Materials Inventory10400Construction Materials Inventory104	50         43,285,945.74           060         209,462,916.01           020         221,130.42           030         7,917,394.13           040         2,675,184.38           010         1,722,374.81           020         201,523.79           030         6,953,911.82           090         5,636,211.20           010         31,478,358.83	
Due from Other Funds1030-Due from Special Accounts1030-Advances for Payroll1030-Advances to Special Disbursing Officer1030-Advances to Officers and Employees1030-Receivables - Disallowances/Charges1030-Due from Officers and Employees1030-Due from Officers and Employees1030-Due from Non-Government Organizations/People's Organizations1030-Other Receivables1030-Food Supplies for Distribution1040-Welfare Goods for Distribution1040-Medicines for Distribution1040-Agricultural and Marine Supplies for Distribution1040-Agricultural and Marine Supplies for Distribution1040-Orther Supplies and Materials for Distribution1040-Office Supplies Inventory1040-Office Supplies Inventory1040-Accountable Forms, Plates and Stickers Inventory1040-Animal/Zoological Supplies Inventory1040-Animal/Zoological Supplies Inventory1040-Construction Materials Inventory1040-Medicial, Dental and Laboratory Supplies Inventory1040-Advances to Contractors1040-Construction Materials Inventory1040-Construction Materials Inventory1040-Construction Materials Inventory1040-Construction Materials Inventory1040-Construction Advance Payments1070-Construction Advance Payments1070-Construction Materials Inventory1040-Cons	960         209,462,916.01           920         221,130.42           930         7,917,394.13           940         2,675,184.38           910         1,722,374.81           920         201,523.79           930         6,953,911.82           990         5,636,211.20           910         31,478,358.83	
Due from Special Accounts10304Advances for Payroll10305Advances to Special Disbursing Officer10305Advances to Officers and Employees10300Due from Non-Government Organizations/People's Organizations10300Other Receivables10300Food Supplies for Distribution1040Welfare Goods for Distribution1040Ourgs and Medicines for Distribution1040Medical, Dental and Laboratory Supplies for Distribution1040Agricultural and Marine Supplies for Distribution1040Accountable Forms Inventory1040Office Supplies and Materials for Distribution1040Other Supplies and Materials for Distribution1040Office Supplies Inventory1040Accountable Forms Inventory1040Accountable Forms Inventory1040Non-Accountable Forms Inventory1040Adjuitural and Marine Supplies Inventory1040Accountable Forms Inventory1040Accountable Forms Inventory1040Accountable Forms Inventory1040Construction Materials for Distribution1040Chemical and Hitering Supplies Inventory1040Advances to Contractory Supplies Inventory1040Advances Inventory1040Chemical and Filtering Supplies Inventory<	20         221,130.42           30         7,917,394.13           040         2,675,184.38           010         1,722,374.81           020         201,523.79           030         6,953,911.82           090         5,636,211.20           010         31,478,358.83	
Advances for Payroll10300Advances to Special Disbursing Officer10300Advances to Officers and Employees10300Receivables - Disallowances/Charges10300Due from Officers and Employees10300Due from Non-Government Organizations/People's Organizations10300Food Supplies for Distribution10400Welfare Goods for Distribution10400Organizations / People's Organizations10400Medicines for Distribution10400Medical, Dental and Laboratory Supplies for Distribution10400Orgentultural and Marine Supplies for Distribution10400Orgentultural and Marine Supplies for Distribution10400Other Supplies and Materials for Distribution10400Other Supplies and Materials for Distribution10400Office Supplies Inventory10400Accountable Forms, Plates and Stickers Inventory10400Non-Accountable Forms Inventory10400Food Supplies Inventory10400Chernical and Laboratory Supplies Inventory10400Non-Accountable Forms Inventory10400Chernical and Laboratory Supplies Inventory10400Construction Materials Inventory10400Chernical and Haring Supplies Inventory10400Chernical and Haterials Inventory10400Chernical Informer10500 </td <td>30         7,917,394.13           040         2,675,184.38           010         1,722,374.81           020         201,523.79           030         6,953,911.82           090         5,636,211.20           010         31,478,358.83</td> <td></td>	30         7,917,394.13           040         2,675,184.38           010         1,722,374.81           020         201,523.79           030         6,953,911.82           090         5,636,211.20           010         31,478,358.83	
Advances to Special Disbursing Officer1030Advances to Officers and Employees1030Receivables - Disallowances/Charges1030Due from Officers and Employees1030Due from Non-Government Organizations/People's Organizations1030Other Receivables1030Food Supplies for Distribution1040Welfare Goods for Distribution1040Orga and Medicines for Distribution1040Agricultural and Marine Supplies for Distribution1040Construction Materials for Distribution1040Orgerty and Equipment for Distribution1040Other Supplies and Materials for Distribution1040Other Supplies and Materials for Distribution1040Other Supplies Inventory1040Accountable Forms, Plates and Stickers Inventory1040Non-Accountable Forms Inventory1040Non-Accountable Forms Inventory1040Drugs and Medicines Inventory1040Drugs and Medicines Inventory1040Chemical and Filtering Supplies Inventory1040Chemical and Filtering Supplies Inventory1040Chemical and Filtering Supplies Inventory1040Chers Supplies Inventory1040Cher Supplies Inventory1040Cherical and Filtering Supplies Inventory1040Cherica	j40         2,675,184.38           010         1,722,374.81           020         201,523.79           030         6,953,911.82           090         5,636,211.20           010         31,478,358.83	
Advances to Officers and Employees1030Receivables - Disallowances/Charges1030Due from Officers and Employees1030Due from Non-Government Organizations/People's Organizations1030Other Receivables1040Food Supplies for Distribution1040Drugs and Medicines for Distribution1040Medical, Dental and Laboratory Supplies for Distribution1040Agricultural and Marine Supplies for Distribution1040Agricultural and Marine Supplies for Distribution1040Orperty and Equipment for Distribution1040Other Supplies and Materials for Distribution1040Other Supplies Inventory1040Accountable Forms, Plates and Stickers Inventory1040Non-Accountable Forms Inventory1040Non-Accountable Forms Inventory1040Drugs and Medicines Inventory1040Chernical and Filtering Supplies Inventory1040 </td <td>110         1,722,374.81           120         201,523.79           130         6,953,911.82           190         5,636,211.20           101         31,478,358.83</td> <td></td>	110         1,722,374.81           120         201,523.79           130         6,953,911.82           190         5,636,211.20           101         31,478,358.83	
Receivables - Disallowances/Charges1030Due from Officers and Employees1030Due from Non-Government Organizations/People's Organizations1030Other Receivables1030Food Supplies for Distribution1040Welfare Goods for Distribution1040Drugs and Medicines for Distribution1040Agricultural and Laboratory Supplies for Distribution1040Agricultural and Marine Supplies for Distribution1040Construction Materials for Distribution1040Other Supplies and Materials for Distribution1040Office Supplies Inventory1040Accountable Forms, Plates and Stickers Inventory1040Non-Accountable Forms Inventory1040Food Supplies Inventory1040Proget and Materials Inventory1040Construction Materials Inventory1040Medical, Dental and Laboratory Supplies Inventory1040Animal/Zoological Supplies Inventory1040Food Supplies Inventory1040Food Supplies Inventory1040Construction Materials Inventory1040Advances to Contractors1050Prepaid Insurance1050Discount on Advance Payments1057Land1077Accumulated Depreciation - Other Land Improvements1077Accumulated Depreciation - Road Networks1077Accumulated Depreciation - Flood Control Systems1077Sever Systems1077Accumulated Depreciation - Flood Control Systems1077Accumulated Depreciat	020         201,523.79           030         6,953,911.82           090         5,636,211.20           010         31,478,358.83	
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Due from Non-Government Organizations/People's Organizations1030Other Receivables1030Food Supplies for Distribution1040Welfare Goods for Distribution1040Drugs and Medicines for Distribution1040Agricultural and Laboratory Supplies for Distribution1040Agricultural and Marine Supplies for Distribution1040Construction Materials for Distribution1040Other Supplies and Materials for Distribution1040Office Supplies Inventory1040Accountable Forms, Plates and Stickers Inventory1040Non-Accountable Forms Inventory1040Animal/Zoological Supplies Inventory1040Drugs and Medicines Inventory1040Chemical and Laboratory Supplies Inventory1040Chemical and Haterials Inventory1040Chemical and Marine Supplies Inventory1040Chemical and Laboratory Supplies Inventory1040Chemical and Laboratory Supplies Inventory1040Chemical and Marine Supplies Inventory1040Chemical and Laboratory Supplies Inventory1040Chemical and Haterials Inventory1040Chemical and Marine Supplies Inventory1040Chemical and Marine Supplies Inventory1040Chemical and Haterials Inventory1040Chemical and Laboratory Supplies Inventory1040Chemical and Haterials Inventory1040Chemical and Marine Supplies Inventory1040Chemical and Haterials Inventory1040Chemical and Marine Supplies Inventory	330         6,953,911.82           990         5,636,211.20           010         31,478,358.83	
Due from Norse1030Cother Receivables1030Food Supplies for Distribution1040Welfare Goods for Distribution1040Medical, Dental and Laboratory Supplies for Distribution1040Agricultural and Marine Supplies for Distribution1040Construction Materials for Distribution1040Orperty and Equipment for Distribution1040Office Supplies and Materials for Distribution1040Office Supplies Inventory1040Accountable Forms, Plates and Stickers Inventory1040Non-Accountable Forms Inventory1040Program1040Drugs and Medicines Inventory1040Non-Accountable Forms Inventory1040Program1040Drugs and Medicines Inventory1040Drugs and Medicines Inventory1040Drugs and Medicines Inventory1040Drugs and Medicines Inventory1040Drugs and Medicines Inventory1040Construction Materials Inventory1040Construction Materials Inventory1040Other Supplies and Materials Inventory1040Other Land Improvements1070Coum	990         5,636,211.20           010         31,478,358.83	
Other Receivation1040Food Supplies for Distribution1040Welfare Goods for Distribution1040Drugs and Medicines for Distribution1040Agricultural and Laboratory Supplies for Distribution1040Agricultural and Marine Supplies for Distribution1040Construction Materials for Distribution1040Property and Equipment for Distribution1040Other Supplies and Materials for Distribution1040Office Supplies Inventory1040Accountable Forms Inventory1040Non-Accountable Forms Inventory1040Animal/Zoological Supplies Inventory1040Food Supplies Inventory1040Proge and Macine Supplies Inventory1040Medical, Dental and Laboratory Supplies Inventory1040Food Supplies Inventory1040Chemical and Filtering Supplies Inventory1040Chemical and Filtering Supplies Inventory1040Chemical and Filtering Supplies Inventory1040Construction Materials Inventory1040Chemical and Filtering Supplies Inventory1040Construction Materials Inventory1040Construction Materials Inventory1040Conter Supplies and Materials Inventory1040Conter Contractors1050Prepaid Insurance1050Discount on Advance Payments1050Land1070Accumulated Depreciation - Other Land Improvements1070Accumulated Depreciation - Flood Control Systems1071Accumulated Deprec	010 31,478,358.83	
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Accumulated Depreciation - Road Networks       1070         Flood Control Systems       1070         Accumulated Depreciation - Flood Control Systems       1070         Sewer Systems       1070         Accumulated Depreciation - Sewer Systems       1070         Accumulated Depreciation - Sewer Systems       1070		6
Flood Control Systems       1070         Accumulated Depreciation - Flood Control Systems       1070         Sewer Systems       1070         Accumulated Depreciation - Sewer Systems       1070	.,,.	269,246,189.77
Accumulated Depreciation - Flood Control Systems     1070       Sewer Systems     1071       Accumulated Depreciation - Sewer Systems     1071		5
Sewer Systems 107 Accumulated Depreciation - Sewer Systems 107	3011	246,175,384.64
Accumulated Depreciation - Sewer Systems 107	8011 8020 660,409,531.4	1
Accumulated Depreciation - Oewer Oyotenno	3011 3020 660,409,531.4 3021	8,718,900.00
	3011 3020 660,409,531.4 3021 3030 40,640,197.8	
AASIGL 20001A 2ASIGHI2	3011         660,409,531.4           3020         660,409,531.4           3021         40,640,197.8           3030         40,640,197.8           3031         40,640,197.8	12,878,341.76
Accumulated Depreciation - match capping cyclonic	3011         660,409,531.4           3020         660,409,531.4           3021         40,640,197.8           3030         40,640,197.8           3031         29,176,486.9	
POWEL SUPPLY Systems	3011         660,409,531.4           3020         660,409,531.4           3021         40,640,197.8           3030         40,640,197.8           3031         29,176,486.9           3040         29,176,486.9           3041         20,000,000,000,000,000,000,000,000,000,	· U
Accumulated Depreciation - rower oupply cycleme	3011         660,409,531.4           3020         660,409,531.4           3021         40,640,197.8           3030         40,640,197.8           3031         29,176,486.9           3040         29,176,486.9           3041         33,927,035.9	
	3011         3020       660,409,531.4         3021       40,640,197.8         3030       40,640,197.8         3031       29,176,486.9         3040       29,176,486.9         3050       33,927,035.9         3051       1,000,700,000,000	5,007,000.40
Accumulated Depreciation - Communication rectioned	3011         3020       660,409,531.4         3021       3030         3030       40,640,197.8         3031       29,176,486.9         3040       29,176,486.9         3050       33,927,035.9         3051       3060	5,007,000.40
Seaport Systems	3011         3020       660,409,531.4         3021       3030         3030       40,640,197.8         3031       29,176,486.9         3040       29,176,486.9         3050       33,927,035.9         3051       3060         3060       1,388,703.4         3061       10,000	8 48,151.68
Accumulated Depreciation - Seaport Systems 107	3011         3020       660,409,531.4         3021       3030         3030       40,640,197.8         3031       29,176,486.9         3040       29,176,486.9         3050       33,927,035.9         3051       3060         3060       1,388,703.4         3061       3070	5,007,000.40 8 48,151.68 .7
Date/Time Printed : September 05, 2024 08:10:26 PM	3011         3020       660,409,531.4         3021       3030         3030       40,640,197.8         3031       29,176,486.9         3040       29,176,486.9         3050       33,927,035.9         3051       3060         3060       1,388,703.4         3061       10,000	8 48,151.68



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# CITY GOVERNMENT OF NAGA

J. Miranda Avenue, Concepcion Pequeña, Naga City

General Fund City Government of Naga

## **Trial Balance**

As of June 30, 2024

Account Title rks, Plazas and Monuments cumulated Depreciation - Parks, Plazas and Monuments her Infrastructure Assets cumulated Depreciation - Other Infrastructure Assets ildings cumulated Depreciation - Buildings hool Buildings cumulated Depreciation - School Buildings sepitals and Health Centers cumulated Depreciation - Hospitals and Health Centers arkets cumulated Depreciation - Markets aughterhouses cumulated Depreciation - Slaughterhouses	10703090 10703091 10703990 10703991 10704010 10704010 10704020 10704021 10704030 10704031 10704031 10704040 10704041 10704050	20,131,597.11 265,985,392.60 269,443,843.68 103,360,106.10 57,231,568.32 154,607,124.23	8,390,292.22 56,718,183.58 126,606,169.32 27,675,528.37 11,572,587.38
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her Infrastructure Assets cumulated Depreciation - Other Infrastructure Assets ildings cumulated Depreciation - Buildings hool Buildings cumulated Depreciation - School Buildings ispitals and Health Centers cumulated Depreciation - Hospitals and Health Centers arkets cumulated Depreciation - Markets auditerhouses	10703990 10703991 10704010 10704011 10704020 10704021 10704030 10704031 10704040 10704040	269,443,843.68 103,360,106.10 57,231,568.32	126,606,169.32 27,675,528.37
cumulated Depreciation - Other Infrastructure Assets ildings cumulated Depreciation - Buildings hool Buildings cumulated Depreciation - School Buildings ispitals and Health Centers icumulated Depreciation - Hospitals and Health Centers arkets icumulated Depreciation - Markets aughterhouses	10703991 10704010 10704011 10704020 10704021 10704030 10704031 10704040 10704041	269,443,843.68 103,360,106.10 57,231,568.32	126,606,169.32 27,675,528.37
ildings cumulated Depreciation - Buildings hool Buildings cumulated Depreciation - School Buildings spitals and Health Centers cumulated Depreciation - Hospitals and Health Centers arkets cumulated Depreciation - Markets aughterhouses	10704010 10704011 10704020 10704021 10704030 10704031 10704040 10704041	103,360,106.10 57,231,568.32	126,606,169.32 27,675,528.37
cumulated Depreciation - Buildings hool Buildings cumulated Depreciation - School Buildings spitals and Health Centers cumulated Depreciation - Hospitals and Health Centers arkets cumulated Depreciation - Markets aughterhouses	10704011 10704020 10704021 10704030 10704031 10704040 10704041	103,360,106.10 57,231,568.32	27,675,528.37
cumulated Depreciation - Buildings hool Buildings cumulated Depreciation - School Buildings spitals and Health Centers cumulated Depreciation - Hospitals and Health Centers arkets cumulated Depreciation - Markets aughterhouses	10704020 10704021 10704030 10704031 10704040 10704041	57,231,568.32	27,675,528.37
hool Buildings cumulated Depreciation - School Buildings spitals and Health Centers cumulated Depreciation - Hospitals and Health Centers arkets cumulated Depreciation - Markets aughterhouses	10704021 10704030 10704031 10704040 10704041	57,231,568.32	
cumulated Depreciation - School Buildings spitals and Health Centers cumulated Depreciation - Hospitals and Health Centers arkets cumulated Depreciation - Markets aughterhouses	10704030 10704031 10704040 10704041		
espitals and Health Centers cumulated Depreciation - Hospitals and Health Centers arkets cumulated Depreciation - Markets aughterhouses	10704031 10704040 10704041		11,572,587.38
cumulated Depreciation - Hospitals and Health Centers arkets cumulated Depreciation - Markets aughterhouses	10704040 10704041	154,607,124.23	11,572,567.50
arkets cumulated Depreciation - Markets aughterhouses	10704041	154,607,124.23	
cumulated Depreciation - Markets aughterhouses			07 044 040 04
aughterhouses	10704050		67,311,918.94
augnternouses cumulated Depreciation - Slaughterhouses		24,096,356.06	
cumulated Depreciation - Slaughternouses	10704051		8,059,224.20
	10704990	514,222,516.95	
ther Structures	10704991		276,073,740.83
ccumulated Depreciation - Other Structures	10705010	27,435,262.49	
achinery	10705011	- , - , - , - , - , - , - , - , - , - ,	19,508,828.20
ccumulated Depreciation - Machinery	10705020	22,611,137.90	
ffice Equipment		22,011,101.00	15,077,868.73
ccumulated Depreciation - Office Equipment	10705021	53,186,781.46	
formation and Communication Technology Equipment	10705030	55,160,701.40	19.381.414.49
ccumulated Depreciation - Information and Communication Technology	10705031		10,001,414.40
quipment		15 000 001 00	
gricultural and Forestry Equipment	10705040	15,609,234.00	0 004 000 70
ccumulated Depreciation - Agricultural and Forestry Equipment	10705041		9,034,990.72
ommunication Equipment	10705070	325,963.00	
ccumulated Depreciation - Communication Equipment	10705071		114,941.77
councilated Depreciation - Communication Equipment	10705080	176,381,893.39	
onstruction and Heavy Equipment	10705081		106,385,915.25
ccumulated Depreciation - Construction and Heavy Equipment	10705090	7,134,916.36	
isaster Response and Rescue Equipment	10705091	,,	5,559,529.41
ccumulated Depreciation - Disaster Response and Rescue Equipment	10705100	414,561.55	
lilitary, Police and Security Equipment		414,001.00	393,833.4
ccumulated Depreciation - Military, Police and Security Equipment	10705101	45,472,694.30	
1edical Equipment	10705110	40,472,004.00	16,589,395.6
ccumulated Depreciation - Medical Equipment	10705111	05 000 00	10,000,000.0
Sports Equipment	10705130	85,000.00	80,750.0
Accumulated Depreciation - Sports Equipment	10705131		00,750.0
echnical and Scientific Equipment	10705140	4,734,956.96	0 000 0 10 0
Accumulated Depreciation - Technical and Scientific Equipment	10705141		3,868,343.8
coumulated Depreciation - reclinical and openation Equipment	10705990	11,312,921.30	
Other Machinery and Equipment	10705991		5,917,630.6
Accumulated Depreciation - Other Machinery and Equipment	10706010	72,616,493.32	
Aotor Vehicles	10706011		49,836,320.6
Accumulated Depreciation - Motor Vehicles	10706040	1,743,534.24	
Natercrafts	10706041	1,1 10,00 112 1	1,113,878.3
Accumulated Depreciation - Watercrafts		1,386,609.23	.,,
Other Transportation Equipment	10706990	1,360,003.25	623,633.3
Accumulated Depreciation - Other Transportation Equipment	10706991	2 402 452 60	020,000.0
Furniture and Fixtures	10707010	3,402,453.60	814,872.7
Accumulated Depreciation - Furniture and Fixtures	10707011		014,072.
Construction in Progress - Land Improvements	10710010	21,996,911.12	
Construction in Progress - Infrastructure Assets	10710020	112,956,768.21	
Construction in Progress - Buildings and Other Structures	10710030	483,433,538.46	
Jonstruction in Frogress - Buildings and Other Oractarios	10799990	9,989,509.70	
Other Property, Plant and Equipment	10799991		4,417,861.
Accumulated Depreciation - Other Property, Plant and Equipment	10801010	14.000.00	
Breeding Stocks	10901020	18,443,472.23	
Computer Software		10,110,112.20	873,517.
Accumulated Amortization - Computer Software	10901021		15,812,915.3
Accounts Payable	20101010		1,460,888.
Due to Officers and Employees	20101020		1,400,000.0

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#### CITY GOVERNMENT OF NAGA

J. Miranda Avenue, Concepcion Pequeña, Naga City

General Fund City Government of Naga

## **Trial Balance**

As of June 30, 2024

Account Title	Account Code	Debit	Credit
Loans Payable - Domestic	20102040	1	571,611,925.10
Due to BIR	20201010		4,168,182.90
Due to GSIS	20201020		10,085,534.24
Due to Pag-IBIG	20201030		2,940,704.21
Due to PhilHealth	20201040		1,231,589.17
Due to NGAs	20201050		865,854.76
Due to GOCCs	20201060		1,372,801.18
Due to LGUs	20201070		39,368,956.35
Due to Other Funds	20301010		90,599,748.92
Due to Special Accounts	20301020		209,463,091.01
Bail Bonds Payable	20401030		
Guaranty/Security Deposits Payable	20401030		1,416,205.93
Deferred Real Property Tax	20501010		38,927,295.43
Other Deferred Credits			15,009,206.99
Other Payables	20501990		32,307,733.10
	29999990		39,541,150.45
Government Equity	30101010		4,717,708,036.49
Prior Period Adjustment	30101020	22,327,658.23	
Professional Tax	40101020		483,383.80
Community Tax	40101050		5,346,093.01
Real Property Tax - Basic	40102040		94,356,619.81
Discount on Real Property Tax - Basic	40102041	15,600,797.84	
Real Property Transfer Tax	40102080		22,170,800.12
Business Tax	40103030		249,853,815.43
Tax on Sand, Gravel and Other Quarry Products	40103040		958.50
Tax on Delivery Vans and Trucks	40103050		1,036,613,89
Amusement Tax	40103060		2,183,147.63
Franchise Tax	40103070		1,711,465.35
Printing and Publication Tax	40103080		176,344.87
Tax Revenue - Fines and Penalties - Taxes on Individual and Corporation	40105010		78,342.14
Tax Revenue - Fines and Penalties - Property Taxes	40105020		5,054,969.60
Tax Revenue - Fines and Penalties - Taxes on Goods and Services	40105030		2,840,635.30
Tax Revenue - Fines and Penalties - Other Taxes	40105040		
Share from Internal Revenue Collections (IRA)	40106010		49,602.73
Share from National Wealth			457,350,066.00
Share from Economic Zones	40106030		1,980.00
Permit Fees	40106050		3,232,847.97
	40201010		18,755,960.64
Registration Fees	40201020		3,291,658.20
Clearance and Certification Fees	40201040		12,932,367.76
Supervision and Regulation Enforcement Fees	40201070		2,112,080.50
Inspection Fees	40201100		8,659,313.17
Processing Fees	40201130		480,018.20
Occupation Fees	40201140		1,778,399.00
Fees for Sealing and Licensing of Weights and Measures	40201160		500.00
Fines and Penalties - Service Income	40201980		779,151.08
Other Service Income	40201990		791,479.49
School Fees	40202010		1,338,624.00
Affiliation Fees	40202020		28,080.00
Rent Income	40202050		1,443,593.58
Transportation System Fees	40202070		22,844,756.88
Receipts from Market Operations	40202140		29,823,019.80
Receipts from Slaughterhouse Operations	40202150		11,565,996.22
Receipts from Cemetery Operations	40202160		95,550.00
Sales Revenue	40202180		
Garbage Fees	40202180		4,185.00
Hospital Fees			3,209,474.00
Interest Income	40202200		70,684,732.41
Fines and Penalties - Business Income	40202220		1,338,947.56
Other Business Income	40202980		41,680.39
	40202990		1,799,688.14
Share from PCSO	40401020		1,659,392.15

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#### CITY GOVERNMENT OF NAGA

J. Miranda Avenue, Concepcion Pequeña, Naga City

General Fund City Government of Naga

# **Trial Balance**

As of June 30, 2024

Account Title	Account Code	Debit	Credit
Grants and Donations in Kind	40402020		553,777.00
Miscellaneous Income	40601010		134,214.29
Salaries and Wages - Regular	50101010	100,818,014.19	
Salaries and Wages - Casual/Contractual	50101020	64,780,095.34	
Personal Economic Relief Allowance (PERA)	50102010	15,256,966.93	
Representation Allowance (RA)	50102020	1,701,925.00	
Transportation Allowance (TA)	50102030	1,692,425.00	
Clothing/Uniform Allowance	50102040	7,995,000.00	
Subsistence Allowance	50102050	1,272,300.00	
Laundry Allowance	50102060	163,961.93	
Honoraria	50102100	182,200.00	
Hazard Pay	50102110	7,178,884.64	
Longevity Pay	50102120	215,000.00	
Overtime and Night Pay	50102130	1,699,593.34	
Year End Bonus	50102140	6,279.00	
Cash Gift	50102150	2,500.00	
Other Bonuses and Allowances	50102990	28,237,981.00	
Retirement and Life Insurance Premiums	50102000	19,964,091.14	
Pag-IBIG Contributions	50103020	1,445,000.00	
PhilHealth Contributions	50103030	4,215,121.73	
Employees Compensation Insurance Premiums	50103040	818,075.50	
Terminal Leave Benefits	50104030	3,920,064.00	
Other Personnel Benefits	50104990	13,101,775.59	
Traveling Expenses - Local	50201010	1,189,828.26	
Training Expenses	50202010	1,764,366.79	
Scholarship Grants/Expenses	50202020	13,172,474.69	
Office Supplies Expenses	50202020		
Accountable Forms Expenses	50203020	548,682.33	
Food Supplies Expenses	50203050	162,290.00	
Drugs and Medicines Expenses		1,435,287.29	
Medical, Dental and Laboratory Supplies Expenses	50203070	2,150,492.67	
Fuel, Oil and Lubricants Expenses	50203080 50203090	738,620.00	
Chemical and Filtering Supplies Expenses		14,141,142.86	
Other Supplies and Materials Expenses	50203130	27,500.00	
Water Expenses	50203990	1,475,142.47	
Electricity Expenses	50204010	3,307,670.03	
Postage and Courier Services	50204020	20,858,445.33	
Telephone Expenses	50205010	15,189.56	
Internet Subscription Expenses	50205020	563,859.81	
Prizes	50205030	2,248,347.02	
	50206020	2,910,000.00	
Demolition and Relocation Expenses Other Professional Services	50208010	1,324,165.77	
	50211990	4,852,786.54	
Environment/Sanitary Services	50212010	2,491,624.34	
Security Services	50212030	990,051.30	
Other General Services	50212990	62,045,088.02	
Repairs and Maintenance - Infrastructure Assets	50213030	3,381,227.00	
Repairs and Maintenance - Buildings and Other Structures	50213040	655,473.33	
Repairs and Maintenance - Machinery and Equipment	50213050	2,346,196.11	
Repairs and Maintenance - Transportation Equipment	50213060	574,854.00	
Repairs and Maintenance - Furniture and Fixtures	50213070	9,340.00	
Repairs and Maintenance - Other Property, Plant and Equipment	50213990	104,189.00	
Subsidy to NGAs	50214020	282,829.07	
Subsidy to Other Local Government Units	50214030	146,971.00	
Subsidy to Other Funds	50214060	2,355,000.00	
Taxes, Duties and Licenses	50216010	460,243.92	
Fidelity Bond Premiums	50216020	119,100.00	
Insurance Expenses	50216030	1,776,232.49	
Advertising Expenses	50299010	211,322.00	
Printing and Publication Expenses	50299020		

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### **CITY GOVERNMENT OF NAGA**

J. Miranda Avenue, Concepcion Pequeña, Naga City

General Fund City Government of Naga

## **Trial Balance**

As of June 30, 2024

Account Title	Account Code	Debit	Credit
Representation Expenses	50299030	335,833.00	
Transportation and Delivery Expenses	50299040	101,587.46	
Rent Expenses	50299050	296,914,28	
Membership Dues and Contributions to Organizations	50299060	26,000,00	
Donations	50299080	14,664,990,21	
Other Maintenance and Operating Expenses	50299990	20,398,607,43	
Interest Expenses	50301020	16,953,569.32	
Bank Charges	50301040	30.600.00	
Depreciation - Land Improvements	50501020	3.456.860.20	
Depreciation - Infrastructure Assets	50501030	63,114,055,24	
Depreciation - Buildings and Other Structures	50501040	20,712,613,83	
Depreciation - Machinery and Equipment	50501050	15,604,593,72	
Depreciation - Transportation Equipment	50501060	2,633,319.05	
Depreciation - Furniture, Fixtures and Books	50501070	150,410,70	
Depreciation - Other Property, Plant and Equipment	50501990	597,634,98	
Amortization - Intangible Assets	50502010	316,455,28	
Loss of Assets	50504090	315.00	
TOTAL		8,303,488,898.47	8,303,488,898,47

Certified Correct :

RUBY SINGSON Acting City Accountant Accounting Office

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