



**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
Cash Local Treasury	10101010	9,315,897.92	
Petty Cash	10101020	800,080.50	
Cash in Bank - Local Currency, Current Account	10102010	689,591,098.52	
Cash in Bank - Local Currency, Time Deposits	10201010	195,843,709.76	
Guaranty Deposits	10205020	119,153.11	
Accounts Receivable	10301010	353,932.93	
Real Property Tax Receivable	10301020	15,091,638.41	
Loans Receivable - Others	10301990	86,483,771.31	
Due from National Government Agencies	10303010	1,911,870.74	
Due from Government-Owned and/or Controlled Corporations	10303020	4,730.00	
Due from Local Government Units	10303030	5,472,431.92	
Due from Other Funds	10304050	43,285,945.74	
Due from Special Accounts	10304060	209,462,916.01	
Advances for Payroll	10305020	221,130.42	
Advances to Special Disbursing Officer	10305030	7,917,394.13	
Advances to Officers and Employees	10305040	2,675,184.38	
Receivables - Disallowances/Charges	10306010	1,722,374.81	
Due from Officers and Employees	10306020	201,523.79	
Due from Non-Government Organizations/People's Organizations	10306030	6,953,911.82	
Other Receivables	10306990	5,636,211.20	
Food Supplies for Distribution	10402010	31,478,358.83	
Welfare Goods for Distribution	10402020	5,416,495.38	
Drugs and Medicines for Distribution	10402030	382,197.31	
Medical, Dental and Laboratory Supplies for Distribution	10402040	42,000.00	
Agricultural and Marine Supplies for Distribution	10402050	5,683,000.00	
Construction Materials for Distribution	10402080	1,736,870.00	
Property and Equipment for Distribution	10402090	314,926.00	
Other Supplies and Materials for Distribution	10402990	5,209,704.00	
Office Supplies Inventory	10404010	7,068,574.51	
Accountable Forms, Plates and Stickers Inventory	10404020	1,589,107.90	
Non-Accountable Forms Inventory	10404030	521,757.45	
Animal/Zoological Supplies Inventory	10404040	524,500.00	
Food Supplies Inventory	10404050	178,971.00	
Drugs and Medicines Inventory	10404060	38,723,272.69	
Medical, Dental and Laboratory Supplies Inventory	10404070	24,713,041.19	
Agricultural and Marine Supplies Inventory	10404090	2,725,980.16	
Chemical and Filtering Supplies Inventory	10404120	1,140,150.00	
Construction Materials Inventory	10404130	12,817,427.16	
Other Supplies and Materials Inventory	10404990	64,047,499.85	
Advances to Contractors	10501010	5,903,712.15	
Prepaid Insurance	10501050	4,373,908.12	
Discount on Advance Payments	10502010	434,275.69	
Land	10701010	1,613,132,597.32	
Other Land Improvements	10702990	141,217,785.69	
Accumulated Depreciation - Other Land Improvements	10702991		76,990,868.56
Road Networks	10703010	1,143,793,201.66	
Accumulated Depreciation - Road Networks	10703011		269,246,189.77
Flood Control Systems	10703020	660,409,531.45	
Accumulated Depreciation - Flood Control Systems	10703021		246,175,384.64
Sewer Systems	10703030	40,640,197.81	
Accumulated Depreciation - Sewer Systems	10703031		8,718,900.00
Water Supply Systems	10703040	29,176,486.91	
Accumulated Depreciation - Water Supply Systems	10703041		12,878,341.76
Power Supply Systems	10703050	33,927,035.90	
Accumulated Depreciation - Power Supply Systems	10703051		5,007,000.40
Communication Networks	10703060	1,388,703.48	
Accumulated Depreciation - Communication Networks	10703061		48,151.68
Seaport Systems	10703070	18,670,106.47	
Accumulated Depreciation - Seaport Systems	10703071		6,456,745.18



**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
Parks, Plazas and Monuments	10703090	20,131,597.11	
Accumulated Depreciation - Parks, Plazas and Monuments	10703091		8,390,292.22
Other Infrastructure Assets	10703990	265,985,392.60	
Accumulated Depreciation - Other Infrastructure Assets	10703991		56,718,183.58
Buildings	10704010	269,443,843.68	
Accumulated Depreciation - Buildings	10704011		126,606,169.32
School Buildings	10704020	103,360,106.10	
Accumulated Depreciation - School Buildings	10704021		27,675,528.37
Hospitals and Health Centers	10704030	57,231,568.32	
Accumulated Depreciation - Hospitals and Health Centers	10704031		11,572,587.38
Markets	10704040	154,607,124.23	
Accumulated Depreciation - Markets	10704041		67,311,918.94
Slaughterhouses	10704050	24,096,356.06	
Accumulated Depreciation - Slaughterhouses	10704051		8,059,224.20
Other Structures	10704990	514,222,516.95	
Accumulated Depreciation - Other Structures	10704991		276,073,740.83
Machinery	10705010	27,435,262.49	
Accumulated Depreciation - Machinery	10705011		19,508,828.20
Office Equipment	10705020	22,611,137.90	
Accumulated Depreciation - Office Equipment	10705021		15,077,868.73
Information and Communication Technology Equipment	10705030	53,186,781.46	
Accumulated Depreciation - Information and Communication Technology Equipment	10705031		19,381,414.49
Agricultural and Forestry Equipment	10705040	15,609,234.00	
Accumulated Depreciation - Agricultural and Forestry Equipment	10705041		9,034,990.72
Communication Equipment	10705070	325,963.00	
Accumulated Depreciation - Communication Equipment	10705071		114,941.77
Construction and Heavy Equipment	10705080	176,381,893.39	
Accumulated Depreciation - Construction and Heavy Equipment	10705081		106,385,915.25
Disaster Response and Rescue Equipment	10705090	7,134,916.36	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10705091		5,559,529.41
Military, Police and Security Equipment	10705100	414,561.55	
Accumulated Depreciation - Military, Police and Security Equipment	10705101		393,833.47
Medical Equipment	10705110	45,472,694.30	
Accumulated Depreciation - Medical Equipment	10705111		16,589,395.69
Sports Equipment	10705130	85,000.00	
Accumulated Depreciation - Sports Equipment	10705131		80,750.00
Technical and Scientific Equipment	10705140	4,734,956.96	
Accumulated Depreciation - Technical and Scientific Equipment	10705141		3,868,343.80
Other Machinery and Equipment	10705990	11,312,921.30	
Accumulated Depreciation - Other Machinery and Equipment	10705991		5,917,630.60
Motor Vehicles	10706010	72,616,493.32	
Accumulated Depreciation - Motor Vehicles	10706011		49,836,320.63
Watercrafts	10706040	1,743,534.24	
Accumulated Depreciation - Watercrafts	10706041		1,113,878.39
Other Transportation Equipment	10706990	1,386,609.23	
Accumulated Depreciation - Other Transportation Equipment	10706991		623,633.34
Furniture and Fixtures	10707010	3,402,453.60	
Accumulated Depreciation - Furniture and Fixtures	10707011		814,872.73
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	
Other Property, Plant and Equipment	10799990	9,989,509.70	
Accumulated Depreciation - Other Property, Plant and Equipment	10799991		4,417,861.50
Breeding Stocks	10801010	14,000.00	
Computer Software	10901020	18,443,472.23	
Accumulated Amortization - Computer Software	10901021		873,517.76
Accounts Payable	20101010		15,812,915.31
Due to Officers and Employees	20101020		1,460,888.01



**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		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		1,416,205.93
Guaranty/Security Deposits Payable	20401040		38,927,295.43
Deferred Real Property Tax	20501010		15,009,206.99
Other Deferred Credits	20501990		32,307,733.10
Other Payables	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		49,602.73
Share from Internal Revenue Collections (IRA)	40106010		457,350,066.00
Share from National Wealth	40106030		1,980.00
Share from Economic Zones	40106050		3,232,847.97
Permit Fees	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		4,185.00
Garbage Fees	40202190		3,209,474.00
Hospital Fees	40202200		70,684,732.41
Interest Income	40202220		1,338,947.56
Fines and Penalties - Business Income	40202980		41,680.39
Other Business Income	40202990		1,799,688.14
Share from PCSO	40401020		1,659,392.15



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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	50103010	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	50203010	548,682.33	
Accountable Forms Expenses	50203020	162,290.00	
Food Supplies Expenses	50203050	1,435,287.29	
Drugs and Medicines Expenses	50203070	2,150,492.67	
Medical, Dental and Laboratory Supplies Expenses	50203080	738,620.00	
Fuel, Oil and Lubricants Expenses	50203090	14,141,142.86	
Chemical and Filtering Supplies Expenses	50203130	27,500.00	
Other Supplies and Materials Expenses	50203990	1,475,142.47	
Water Expenses	50204010	3,307,670.03	
Electricity Expenses	50204020	20,858,445.33	
Postage and Courier Services	50205010	15,189.56	
Telephone Expenses	50205020	563,859.81	
Internet Subscription Expenses	50205030	2,248,347.02	
Prizes	50206020	2,910,000.00	
Demolition and Relocation Expenses	50208010	1,324,165.77	
Other Professional Services	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	449,394.00	



# 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	
<b>TOTAL</b>		<b>8,303,488,898.47</b>	<b>8,303,488,898.47</b>

Certified Correct :

  
**RUBY SINGSON**  
Acting City Accountant  
Accounting Office