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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	
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Accumulated Depreciation - Sewer Systems 107	8011 8020 660,409,531.4	1
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	3011 3020 660,409,531.4 3021 3030 40,640,197.8	
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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
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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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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
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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	
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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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