

CITY OF NAGA
General Fund - Trial Balance
As of March 31, 2025

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	2,824,305.89	
Petty Cash	10101-020	1,000,083.00	
Cash in Bank - Local Currency, Current Account	10102-010	809,236,379.54	
Cash in Bank -Local Currency, Time Deposits	10201-010	197,319,933.35	
Guaranty Deposits	10205-020	119,153.11	
Accounts Receivable	10301-010	171,633.93	
Real Property Tax Receivable	10301-020	134,611,160.93	
Loans Receivable - Others	10301-990	84,688,357.87	
Due from National Government Agencies	10303-010	1,911,870.74	
Due from Government-Owned and/or Controlled Corporations	10303-020	4,730.00	
Due from Local Government Units	10303-030	6,138,431.92	
Due from Other Funds	10304-050	59,120,959.12	
Due from Special Accounts	10304-060	2,222,133,575.68	
Advances for Payroll	10305-020	2,526,309.66	
Advances to Special Disbursing Officer	10305-030	9,000,397.34	
Advances for Officers and Employees	10305-040	1,992,370.54	
Receivables - Disallowances/Charges	10306-010	1,722,374.81	
Due from Officers and Employees	10306-020	223,193.84	
Due from Non-Government Organizations/People's Organizations	10306-030	5,440,956.86	
Other Receivables	10306-990	10,196,219.97	
Food Supplies for Distribution	10402-010	2,609,089.83	
Welfare Goods for Distribution	10402-020	8,822,483.38	
Drugs and Medicines for Distribution	10402-030	1,298,447.31	
Medical, Dental and Laboratory Supplies for Distribution	10402-040	320,500.00	
Agricultural and Marine Supplies for Distribution	10402-050	8,192,425.00	
Textbooks and Instructional Materials for Distribution	10402-070	160,000.00	
Construction Materials for Distribution	10402-080	666,145.00	
Property and Equipment for Distribution	10402-090	766,614.00	
Other Supplies and Materials for Distribution	10402-990	265,285.00	
Office Supplies Inventory	10404-010	5,208,730.92	
Accountable Forms, Plates and Stickers	10404-020	1,839,007.80	
Non-Accountable Forms Inventory	10404-030	168,134.55	
Animal/Zoological Supplies Inventory	10404-040	15,000.00	
Food Supplies Inventory	10404-050	145,371.00	
Drugs and Medicines Inventory	10404-060	64,664,374.42	
Medical, Dental and Laboratory Supplies Inventory	10404-070	26,343,090.52	
Agricultural and Marine Supplies Inventory	10404-090	3,752,560.16	
Chemical and Filtering Supplies Inventory	10404-120	391,690.00	
Construction Materials Inventory	10404-130	8,242,342.25	
Other Supplies and Materials Inventory	10404-990	22,452,778.61	
Semi-Expendable Office Equipment	10405-020	3,640,568.25	
Semi-Expendable Information and Communications Technology	10405-030	1,863,955.00	
Semi-Expendable Medical, Dental and Laboratory Equipment	10405-100	113,700.00	
Semi-Expendable Other Machinery and Equipment	10405-990	3,009,425.00	
Semi-Expendable Furniture and Fixtures	10406-010	216,404.00	
Semi-Expendable Books	10406-020	375,000.00	
Advances to Contractors	10501-010	6,012,131.16	
Prepaid Insurance	10501-050	10,332,658.34	
Discount on Advance Payments	10502-010	21,949,289.56	
Land	10701-010	1,636,860,392.93	


Account Title	Account Code	Debit	Credit
Other Land Improvements	10702-990	143,631,507.99	
Accumulated Depreciation - Other Land Improvements	10702-991		83,259,753.25
Road Networks	10703-010	1,486,268,677.80	
Accumulated Depreciation - Road Networks	10703-011		533,535,556.68
Flood Control Systems	10703-020	357,813,880.12	
Accumulated Depreciation - Flood Control Systems	10703-021		250,515,609.67
Sewer Systems	10703-030	40,640,197.81	
Accumulated Depreciation - Sewer Systems	10703-031		10,391,549.55
Water Supply Systems	10703-040	31,258,649.38	
Accumulated Depreciation - Water Supply Systems	10703-041		13,798,733.60
Power Supply Systems	10703-050	36,109,527.62	
Accumulated Depreciation - Power Supply Systems	10703-051		7,792,485.13
Communication Networks	10703-060	1,388,703.48	
Accumulated Depreciation - Communication Networks	10703-061		141,889.20
Seaport Systems	10703-070	18,670,106.47	
Accumulated Depreciation - Seaport Systems	10703-071		7,716,977.38
Parks, Plazas and Monuments	10703-090	21,387,008.06	
Accumulated Depreciation - Parks, Plazas and Monuments	10703-091		10,430,846.92
Other Infrastructure Assets	10703-990	257,290,340.76	
Accumulated Depreciation - Other Infrastructure Assets	10703-991		62,575,427.28
Buildings	10704-010	278,888,139.85	
Accumulated Depreciation - Buildings	10704-011		133,486,021.22
School Buildings	10704-020	125,871,920.49	
Accumulated Depreciation - School Buildings	10704-021		31,178,772.75
Hospitals and Health Centers	10704-030	57,912,993.32	
Accumulated Depreciation - Hospitals and Health Centers	10704-031		13,771,711.86
Markets	10704-040	178,984,804.13	
Accumulated Depreciation - Markets	10704-041		72,128,784.50
Slaughterhouses	10704-050	24,096,356.06	
Accumulated Depreciation - Slaughterhouses	10704-051		8,869,709.84
Other Structures	10704-990	527,905,657.77	
Accumulated Depreciation - Other Structures	10704-991		291,675,783.30
Machinery	10705-010	27,435,262.49	
Accumulated Depreciation - Machinery	10705-011		20,169,601.08
Office Equipment	10705-020	23,043,787.90	
Accumulated Depreciation - Office Equipment	10705-021		16,491,042.68
Information and Communication Technology Equipment	10705-030	56,358,578.46	
Accumulated Depreciation - Information and Communication Technology Equipment	10705-031		25,764,891.14
Agricultural and Forestry Equipment	10705-040	15,609,234.00	
Accumulated Depreciation - Agricultural and Forestry Equipment	10705-041		9,823,634.14
Communication Equipment	10705-070	325,963.00	
Accumulated Depreciation - Communication Equipment	10705-071		136,944.25
Construction and Heavy Equipment	10705-080	196,980,893.39	
Accumulated Depreciation - Construction and Heavy Equipment	10705-081		116,440,583.76
Disaster Response and Rescue Equipment	10705-090	11,272,166.36	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10705-091		6,070,805.58
Military, Police and Security Equipment	10705-100	414,561.55	
Accumulated Depreciation - Military, Police and Security Equipment	10705-101		393,833.47
Medical Equipment	10705-110	56,656,569.30	
Accumulated Depreciation - Medical Equipment	10705-111		19,752,751.18
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 Equipment	10705-141		3,984,599.71

Account Title	Account Code	Debit	Credit
Other Machinery and Equipment	10705-990	25,005,536.01	
Accumulated Depreciation - Other Machinery and Equip	10705-991		6,883,176.37
Motor Vehicles	10706-010	85,141,493.32	
Accumulated Depreciation - Motor Vehicles	10706-011		54,153,377.72
Watercrafts	10706-040	1,743,534.24	
Accumulated Depreciation - Watercrafts	10706-041		1,201,942.04
Other Transportation Equipment	10706-990	2,046,609.23	
Accumulated Depreciation - Other Transportation Equip	10706-991		727,267.35
Furniture and Fixtures	10707-010	4,636,591.78	
Accumulated Depreciation - Furniture and Fixtures	10707-011		1,109,604.94
Construction in Progress - Land Improvements	10710-010	21,996,911.12	
Construction in Progress - Infrastructure Assets	10710-020	119,794,630.16	
Construction in Progress - Buildings and Other Structur	10710-030	478,493,680.96	
Other Property, Plant and Equipment	10799-990	10,982,406.43	
Accumulated Depreciation - Other Property, Plant and E	10799-991		5,382,686.22
Breeding Stocks	10801-010	14,000.00	
Computer Software	10901-020	19,002,472.23	
Accumulated Amortization - Computer Software	10901-021		1,978,773.17
Accounts Payable	20101-010		66,952,748.91
Due to Officers and Employees	20101-020		543,930.56
Leave Benefits Payable	20101-110		1,284,986.24
Loans Payable - Domestic	20102-040		570,980,697.65
Due to BIR	20201-010		4,819,418.06
Due to GSIS	20201-020		16,213,860.08
Due to Pag-IBIG	20201-030		3,821,276.79
Due to PhilHealth	20201-040		2,068,612.23
Due to NGAs	20201-050		506,019.33
Due to GOCCs	20201-060		2,782,032.10
Due to LGUs	20201-070		16,703,120.99
Due to Other Funds	20301-010		97,643,273.46
Due to Special Accounts	20301-020		2,222,133,575.68
Bail Bonds Payable	20401-030		1,481,205.93
Guaranty/Security Deposits Payable	20401-040		40,893,812.19
Deferred Real Property Tax	20501-010		134,611,160.93
Other Deferred Credits	20501-990		148,035,830.62
Other Payables	29999-990		46,216,136.04
Government Equity	30101-010		4,627,715,674.61
Prior Period Adjustment	30101-020	13,892,918.14	
Professional Tax	40101-020		451,050.00
Community Tax	40101-050		4,657,791.59
Real Property Tax- Basic	40102-040		13,402,257.53
Discount on Real Property Tax- Basic	40102-041	862,998.51	
Real Property Transfer Tax	40102-080		5,246,777.00
Business Tax	40103-030		207,572,845.40
Tax on Delivery Trucks and Vans	40103-050		1,079,229.46
Amusement Tax	40103-060		1,252,131.18
Franchise Tax	40103-070		1,451,087.05
Printing and Publication Tax	40103-080		161,098.97
Tax Revenue - Fines and Penalties - Taxes on Individua	40105-010		140,533.46
Tax Revenue - Fines and Penalties - Property Taxes	40105-020		626,847.76
Tax Revenue - Fines and Penalties - Taxes on Goods a	40105-030		2,830,175.81
Tax Revenue - Fines and Penalties - Other Taxes	40105-040		21,001.13
Share from Internal Revenue Collections (IRA)	40106-010		271,280,358.00
Share from Expanded Value Added Tax	40106-020		5,628,846.90

Account Title	Account Code	Debit	Credit
Share from Economic Zones	40106-050		1,857,402.49
Permit Fees	40201-010		13,999,584.77
Registration Fees	40201-020		1,778,825.00
Clearance and Certification Fees	40201-040		8,974,937.17
Supervision and Regulation Enforcement Fees	40201-070		1,058,077.70
Inspection Fees	40201-100		8,506,932.55
Processing Fees	40201-130		74,041.00
Occupation Fees	40201-140		1,207,475.00
Fines and Penalties - Service Income	40201-980		582,829.10
Other Service Income	40201-990		292,907.21
School Fees	40202-010		590,714.00
Affiliation Fees	40202-020		12,600.00
Rent Income	40202-050		829,264.29
Transportation System Fees	40202-070		13,352,003.94
Receipt from Market Operations	40202-140		14,873,191.90
Receipt from Slaughterhouse Operation	40202-150		5,421,943.95
Receipt from Cemetery Operations	40202-160		33,600.00
Garbage Fees	40202-190		2,903,825.00
Hospital Fees	40202-200		10,523,394.53
Interest Income	40202-220		739,010.20
Other Business Income	40202-990		898,192.50
Miscellaneous Income	40601-010		49,401.40
Salaries and Wages - Regular	50101-010	57,296,052.55	
Salaries and Wages - Casual/Contractual	50101-020	30,446,398.89	
Personal Economic Relief Allowance (PERA)	50102-010	7,387,270.38	
Representation Allowance (RA)	50102-020	885,875.00	
Transportation Allowance (TA)	50102-030	874,950.00	
Clothing/Uniform Allowance	50102-040	9,401,000.00	
Subsistence Allowance	50102-050	526,500.00	
Laundry Allowance	50102-060	68,204.77	
Honoraria	50102-100	6,600.00	
Hazard Pay	50102-110	3,182,018.42	
Longevity Pay	50102-120	1,282,395.02	
Overtime and Night Pay	50102-130	1,949,906.35	
Retirement and Life Insurance Premiums	50103-010	11,043,309.90	
Pag-IBIG Contributions	50103-020	813,200.00	
PhilHealth Contributions	50103-030	2,297,772.10	
Employees Compensation Insurance Premiums	50103-040	406,500.00	
Terminal Leave Benefits	50104-030	2,760,345.06	
Other Personnel Benefits	50104-990	10,256,052.92	
Traveling Expenses - Local	50201-010	283,807.85	
Training Expenses	50202-010	166,652.60	
Food Supplies Expenses	50203-050	4,787,272.90	
Fuel, Oil and Lubricants Expenses	50203-090	3,886,782.23	
Semi-Expendable Machinery and Equipment Expenses	50203-210	15,000.00	
Other Supplies and Materials Expenses	50203-990	242,860.00	
Water Expenses	50204-010	1,507,033.66	
Electricity Expenses	50204-020	9,109,974.78	
Telephone Expenses	50205-020	57,336.55	
Internet Subscription Expenses	50205-030	694,326.61	
Prizes	50206-020	76,000.00	
Demolition and Relocation Expenses	50208-010	587,424.33	
Auditing Services	50211-020	10,095.00	
Other Professional Services	50211-990	479,750.00	

Account Title	Account Code	Debit	Credit
Other General Services	50212-990	28,459,376.20	
Repairs and Maintenance - Infrastructure Assets	50213-030	445,060.00	
Repairs and Maintenance - Buildings and Other Structures	50213-040	446,120.00	
Repairs and Maintenance - Machinery and Equipment	50213-050	26,506.00	
Repairs and Maintenance - Transportation Equipment	50213-060	28,833.00	
Subsidy to NGAs	50214-020	121,848.70	
Subsidy to Other Funds	50214-060	2,250,000.00	
Taxes, Duties and Licenses	50216-010	285,020.83	
Fidelity Bond Premiums	50216-020	118,987.50	
Insurance Expenses	50216-030	1,822,751.17	
Advertising Expenses	50299-010	70.50	
Donations	50299-080	3,601,000.00	
Other Maintenance and Operating Expenses	50299-990	5,665,995.00	
Interest Expenses	50301-020	7,992,379.80	
Other Financial Charges	50301-990	261,663.00	
Depreciation - Land Improvements	50501-020	1,723,967.31	
Depreciation - Infrastructure Assets	50501-030	39,512,413.62	
Depreciation - Buildings and Other Structures	50501-040	9,285,976.18	
Depreciation - Machinery and Equipment	50501-050	8,298,213.60	
Depreciation - Transportation Equipment	50501-060	1,784,135.85	
Depreciation - Furniture, Fixtures and Books	50501-070	111,938.28	
Depreciation - Other Property, Plant and Equipment	50501-990	363,705.99	
Amortization - Intangible Assets	50502-010	461,585.13	
Total		10,431,585,434.27	10,431,585,434.27

Certified Correct:



RUBY R. SINGSON

Acting City Accountant