

CITY BUDGET OFFICE

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CITY OF NAGA
 General Fund Trial Balance
 As of March 31, 2015

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Account Title	Account Code	Debit	Credit
Cash in Vault	101	4,821,321.16	
Cash - Disbursing Officers	103	11,707,538.98	
Petty Cash Fund	104	220,000.00	
Cash in Bank - Local Currency, Current Account	111	227,470,684.01	
Cash in Bank - Local Currency, Savings Account	112	482,026,533.43	
Accounts Receivable	121	79,256.07	
Due from Officers and Employees	123	2,349,163.44	
Loans Receivable - Others	126	58,841,171.55	
Real Property Tax Receivable	127	130,026,595.64	
Due from NGAs	136	961,438.63	
Due from GOCCs	137	200.00	
Due from LGUs	138	5,666,102.60	
Due from NGOs/POs	139	3,397,074.23	
Due from Other Funds	144	4,096,234.56	
Receivables - Disallowances/Charges	146	1,748,019.81	
Other Receivables	149	3,169,232.06	
Office Supplies Inventory	155	1,045,291.91	
Accountable Forms Inventory	156	1,470,291.98	
Animal/Zoological Supplies Inventory	157	80,000.00	
Food Supplies Inventory	158	20,509,533.03	
Drugs and Medicines Inventory	159	4,795,725.03	
Medical, Dental and Laboratory Supplies Inventory	160	165,967.00	
Gasoline, Oil and Lubricants Inventory	161	783.55	
Agricultural Supplies Inventory	162	3,934,496.40	
Other Supplies Inventory	165	11,126,713.48	
Spare Parts Inventory	167	265,135.00	
Construction Materials Inventory	168	2,037,744.89	
Other Agricultural, Fishery and Forestry Products Invent	176	89,400.00	
Prepaid Insurance	178	2,155,360.67	
Advances to Contractors	181	3,860,847.36	
Other Prepaid Expenses	185	669,513.44	
Guaranty Deposits	186	466,266.71	
Land	201	169,925,573.39	
Land Improvements	202	386,908,425.59	
Accumulated Depreciation - Land Improvements	302		4,901,179.22
Electrification, Power and Energy Structures	205	9,658,643.72	
Accumulated Depreciation - Electrification, Power and	305		3,432,849.00
Office Buildings	211	113,679,354.78	
Accumulated Depreciation - Office Buildings	311		48,618,131.00
School Buildings	212	37,297,610.08	
Accumulated Depreciation - School Buildings	312		10,366,079.00
Hospitals and Health Centers	213	6,396,141.21	
Accumulated Depreciation - Hospitals and Health Cer	313		1,339,453.00
Markets and Slaughterhouses	214	116,161,066.64	
Accumulated Depreciation - Markets and Slaughterc	314		25,598,744.00
Other Structures	215	300,504,288.69	
Accumulated Depreciation - Other Structures	315		94,199,735.73
Office Equipment	221	30,508,873.31	
Accumulated Depreciation - Office Equipment	321		22,806,653.35
Furniture and Fixtures	222	6,189,446.74	
Accumulated Depreciation - Furniture and Fixtures	322		1,905,267.02
IT Equipment and Software	223	19,551,574.31	
Accumulated Depreciation - IT Equipment	323		9,491,664.32
Library Books	224	982,441.40	

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 CITY OF NAGA
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NAGA CITY TREASURER'S OFFICE
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Account Title	Account Code	Debit	Credit
Accumulated Depreciation - Library Books	324		411,925.97
Machineries	226	2,345,711.12	
Accumulated Depreciation - Machineries	326		1,075,687.13
Agricultural, Fishery and Forestry Equipment	227	2,250,540.00	
Accumulated Depreciation - Agricultural, Fishery and	327		259,634.10
Communication Equipment	229	4,937,846.92	
Accumulated Depreciation - Communication Equipme	329		3,499,019.37
Construction and Heavy Equipment	230	35,414,842.51	
Accumulated Depreciation - Construction and Heavy	330		14,807,801.69
Disaster Response and Rescue Equipment	231	3,287,378.00	
Accumulated Depreciation - Disaster Response and F	331		1,111,579.09
Hospital Equipment	232	2,130,842.35	
Accumulated Depreciation - Hospital Equipment	332		794,272.62
Medical, Dental and Laboratory Equipment	233	1,001,442.90	
Accumulated Depreciation - Medical, Dental and Labo	333		342,083.95
Military and Police Equipment	234	5,913,009.45	
Accumulated Depreciation - Military and Police Equip	334		2,266,261.33
Sports Equipment	235	92,350.00	
Accumulated Depreciation - Sports Equipment	335		39,765.00
Technical and Scientific Equipment	236	4,901,659.84	
Accumulated Depreciation - Technical and Scientific E	336		2,941,642.70
Other Machineries and Equipment	240	16,304,976.47	
Accumulated Depreciation - Other Machineries and E	340		6,714,748.26
Motor Vehicles	241	33,214,514.22	
Accumulated Depreciation - Motor Vehicles	341		21,994,745.45
Watercrafts	244	2,189,099.07	
Accumulated Depreciation - Watercrafts	344		1,970,189.20
Other Transportation Equipment	248	13,094,905.00	
Accumulated Depreciation - Other Transportation Equ	348		4,205,645.45
Other Property, Plant and Equipment	250	37,239,771.96	
Accumulated Depreciation - Other Property, Plant and	350		22,099,467.35
Roads, Highways and Bridges	251	1,724,583.95	
Flood Controls	256	3,557,559.94	
Construction in Progress - Agency Assets	264	272,686,896.89	
Construction in Progress - Roads, Highways and Bridge	266	7,112,904.23	
Construction in Progress - Irrigation, Canals and Latera	270	1,122,375.56	
Construction in Progress - Flood Controls	271	3,006,628.78	
Construction in Progress - Waterways, Aqueducts, Sea	272	350,005.02	
Construction in Progress - Other Public Infrastructures	273	6,739,526.11	
Work/Other Animals	281	78,200.00	
Breeding Stocks	282	14,000.00	
Arts, Archeological Specimen and Other Exhibits	283	632,354.36	
Other Assets	290	1,299,448.17	
Accounts Payable	401		42,073,822.72
Due to Officers and Employees	403		1,067,911.78
Due to BIR	412		2,191,231.38
Due to GSIS	413		5,723,178.18
Due to PAG-IBIG	414		105,686.45
Due to PHILHEALTH	415		323,690.62
Due to Other NGAs	416		1,540,325.22
Due to Other GOCCs	417		163,492.06
Due to LGUs	418		14,181,414.05
Due to Other Funds	424		94,361,005.86
Guaranty Deposits Payable	426		20,612,468.08
Performance/Bidders/Bail Bonds Payable	427		1,416,205.93
Tax Refunds Payable	429		11,543.28
Other Payables	439		18,992,030.58

Account Title	Account Code	Debit	Credit
Loans Payable - Domestic	444		130,045,956.97
Deferred Real Property Tax Income	451		128,855,204.13
Other Deferred Credits	455		77,205,754.60
Government Equity	501		1,632,439,898.58
Amusement Tax	581		1,253,587.57
Business Tax	582		87,071,628.37
Community Tax	583		4,397,879.20
Franchise Tax	584		448,481.35
Occupation Tax	585		301,212.24
Printing and Publication Tax	586		139,330.76
Property Transfer Tax	587		4,439,607.31
Real Property Tax	588		15,502,187.68
Tax on Delivery Trucks and Vans	592		808,172.83
Fines and Penalties - Local Taxes	599		1,538,172.70
Fees on Weights and Measures	601		181,575.00
Permit Fees	605		7,701,883.74
Registration Fees	606		1,121,117.50
Other Permits and Licenses	608		816,239.00
Clearance and Certification Fees	613		4,663,350.00
Garbage Fees	616		1,586,695.00
Inspection Fees	617		5,502,756.31
Library Fees	618		5,060.00
Medical, Dental and Laboratory Fees	619		31,250.00
Processing Fees	621		55,300.00
Other Service Income	628		608,244.00
Fines and Penalties - Service Income	629		220,645.56
Hospital Fees	631		2,057,701.65
Income from Cemetery Operations	633		110,552.31
Income from Markets	636		13,566,637.64
Income from Slaughterhouses	637		3,818,344.51
Printing and Publication Income	641		2,000.00
Rent Income	642		10,780,219.04
Tuition Fees	644		585,100.00
Other Business Income	648		171,905.00
Fines and Penalties - Business Income	649		47,731.05
Income from Grants and Donations	662		496,082.68
Interest Income	664		2,313,620.35
Internal Revenue Allotment	665		104,230,164.00
Miscellaneous Income	678		91,572.29
Other Fines and Penalties	679		7,000.00
Prior Year's Adjustment	684		1,191,986.53
Salaries and Wages - Regular	701	29,815,770.46	
Salaries and Wages - Casual	705	6,410,644.49	
Personnel Economic Relief Allowance (PERA)	711	5,128,820.65	
Representation Allowance (RA)	713	948,100.00	
Transportation Allowance (TA)	714	919,600.00	
Clothing/Uniform Allowance	715	4,500,000.00	
Productivity Incentive Allowance	717	1,530,000.00	
Honoraria	720	261,558.05	
Longevity Pay	722	250,610.68	
Overtime and Night Pay	723	754,191.00	
Life and Retirement Insurance Contributions	731	4,631,271.63	
PAG-IBIG Contributions	732	290,000.00	
PHILHEALTH Contributions	733	437,025.00	
ECC Contributions	734	266,441.87	
Terminal Leave Benefits	742	969,570.08	
Health Workers Benefits	743	454,601.68	

Account Title	Account Code	Debit	Credit
Other Personnel Benefits	749	3,717,931.09	
Traveling Expenses - Local	751	359,423.44	
Training Expenses	753	117,818.00	
Scholarship Expenses	754	3,374,976.64	
Office Supplies Expenses	755	183,661.94	
Accountable Forms Expenses	756	87,494.02	
Food Supplies Expenses	758	293,400.90	
Drugs and Medicines Expenses	759	385,525.50	
Medical, Dental and Laboratory Supplies Expenses	760	115,338.75	
Gasoline, Oil and Lubricants Expenses	761	2,273,937.20	
Other Supplies Expenses	765	766,361.16	
Water Expenses	766	1,588,471.77	
Electricity Expenses	767	12,426,024.13	
Cooking Gas Expenses	768	7,171.00	
Postage and Deliveries	771	6,996.00	
Telephone Expenses - Landline	772	170,173.70	
Telephone Expenses - Mobile	773	280,198.29	
Internet Expenses	774	92,975.41	
Membership Dues and Contributions to Organizations	778	9,200.00	
Advertising Expenses	780	31,500.00	
Printing and Binding Expenses	781	13,650.00	
Rent Expenses	782	84,290.00	
Representation Expenses	783	1,320.00	
Consultancy Services	793	54,936.72	
Environment/Sanitary Services	794	2,942,217.20	
General Services	795	5,560,056.61	
Janitorial Services	796	7,029.58	
Security Services	797	168,000.00	
Repairs and Maintenance - Office Buildings	811	139,265.00	
Repairs and Maintenance - Other Structures	815	118,145.00	
Repairs and Maintenance - Office Equipment	821	1,650.00	
Repairs and Maintenance - IT Equipment and Software	823	66,021.00	
Repairs and Maintenance - Machineries	826	13,674.00	
Repairs and Maintenance - Hospital Equipment	832	5,805.00	
Repairs and Maintenance - Sports Equipment	835	339,970.00	
Repairs and Maintenance - Motor Vehicles	841	115,505.00	
Repairs and Maintenance - Other Public Infrastructures	860	518,000.00	
Subsidy to Local Government Units	874	3,147,287.23	
Subsidy to NGOs/POs	876	50,000.00	
Subsidy to Other Funds	877	1,194,400.00	
Donations	878	3,092,599.00	
Taxes, Duties and Licenses	891	350,387.51	
Fidelity Bond Premiums	892	34,500.00	
Insurance Expenses	893	85,685.31	
Discount on Real Property Taxes	954	931,719.37	
Other Maintenance and Operating Expenses	969	1,943,048.13	
Bank Charges	971	3,802.25	
Documentary Stamps Expenses	974	64,927.11	
Interest Expenses	975	1,804,914.47	
Total		2,756,370,039.32	2,756,370,039.32

Certified Correct.


PACIENCIA S.J. TABINAS
 City Accountant