

CITY OF NAGA
General Fund Trial Balance
As of September 30, 2015

	Account Code	Debit	Credit
Cash in Vault	101	2,588,331.86	
Cash - Disbursing Officers	103	12,532,486.98	
Petty Cash Fund	104	270,000.00	
Cash in Bank - Local Currency, Current Account	111	115,640,267.34	
Cash in Bank - Local Currency, Savings Account	112	534,604,268.66	
Accounts Receivable	121	101,077.54	
Due from Officers and Employees	123	2,690,889.84	
Loans Receivable - Others	126	62,109,117.30	
Real Property Tax Receivable	127	64,354,812.77	
Due from NGAs	136	961,438.63	
Due from GOCCs	137	200.00	
Due from LGUs	138	6,279,993.40	
Due from NGOs/POs	139	3,347,678.73	
Due from Other Funds	144	771,404.77	
Receivables - Disallowances/Charges	146	1,748,019.81	
Other Receivables	149	3,169,232.06	
Office Supplies Inventory	155	678,507.35	
Accountable Forms Inventory	156	835,557.46	
Animal/Zoological Supplies Inventory	157	80,000.00	
Food Supplies Inventory	158	15,852,949.53	
Drugs and Medicines Inventory	159	6,330,028.85	
Medical, Dental and Laboratory Supplies Inventory	160	617,067.00	
Gasoline, Oil and Lubricants Inventory	161	783.55	
Agricultural Supplies Inventory	162	5,620,371.40	
Textbooks and Instructional Materials Inventory	163	240,000.00	
Other Supplies Inventory	165	14,328,508.80	
Spare Parts Inventory	167	265,135.00	
Construction Materials Inventory	168	2,338,879.89	
Other Agricultural, Fishery and Forestry Products Invent	176	89,400.00	
Prepaid Insurance	178	2,453,749.15	
Advances to Contractors	181	6,445,401.74	
Other Prepaid Expenses	185	669,513.44	
Guaranty Deposits	186	466,266.71	
Land	201	184,996,699.79	
Land Improvements	202	386,908,425.59	
Accumulated Depreciation - Land Improvements	302		4,901,179.22
Electrification, Power and Energy Structures	205	10,708,968.72	
Accumulated Depreciation - Electrification, Power and	305		3,432,849.17
Office Buildings	211	119,645,014.52	
Accumulated Depreciation - Office Buildings	311		48,618,131.55
School Buildings	212	37,297,610.08	
Accumulated Depreciation - School Buildings	312		10,366,079.19
Hospitals and Health Centers	213	6,396,141.21	
Accumulated Depreciation - Hospitals and Health Cen	313		1,339,453.30
Markets and Slaughterhouses	214	116,161,066.64	
Accumulated Depreciation - Markets and Slaughterhot	314		25,598,744.17
Other Structures	215	307,593,697.69	
Accumulated Depreciation - Other Structures	315		94,199,735.73
Office Equipment	221	31,839,257.29	
Accumulated Depreciation - Office Equipment	321		22,806,653.35
Furniture and Fixtures	222	6,897,012.24	
Accumulated Depreciation - Furniture and Fixtures	322		1,905,267.02
IT Equipment and Software	223	21,554,298.55	
Accumulated Depreciation - IT Equipment	323		9,491,664.32


	Account Code	Debit	Credit
Library Books	224	1,028,606.40	
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 F	327		259,634.10
Communication Equipment	229	4,969,678.62	
Accumulated Depreciation - Communication Equipmer	329		3,499,019.37
Construction and Heavy Equipment	230	35,414,842.51	
Accumulated Depreciation - Construction and Heavy E	330		14,807,801.69
Disaster Response and Rescue Equipment	231	3,697,378.00	
Accumulated Depreciation - Disaster Response and R	331		1,111,579.09
Hospital Equipment	232	2,578,002.35	
Accumulated Depreciation - Hospital Equipment	332		794,272.62
Medical, Dental and Laboratory Equipment	233	1,458,113.86	
Accumulated Depreciation - Medical, Dental and Labo	333		342,083.95
Military and Police Equipment	234	5,913,009.45	
Accumulated Depreciation - Military and Police Equipm	334		2,266,261.33
Sports Equipment	235	92,350.00	
Accumulated Depreciation - Sports Equipment	335		39,765.00
Technical and Scientific Equipment	236	4,973,475.84	
Accumulated Depreciation - Technical and Scientific E	336		2,941,642.70
Other Machineries and Equipment	240	19,967,756.47	
Accumulated Depreciation - Other Machineries and Ec	340		6,714,748.26
Motor Vehicles	241	38,489,414.22	
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	13,441,305.00	
Accumulated Depreciation - Other Transportation Equs	348		4,205,645.45
Other Property, Plant and Equipment	250	38,116,188.30	
Accumulated Depreciation - Other Property, Plant and	350		22,099,467.35
Roads, Highways and Bridges	251	10,055,807.38	
Parks, Plazas and Monuments	252	29,500.00	
Flood Controls	256	7,592,767.68	
Construction in Progress - Agency Assets	264	284,371,083.77	
Construction in Progress - Roads, Highways and Bridge	266	7,654,683.01	
Construction in Progress - Irrigation, Canals and Lateral	270	1,122,375.56	
Construction in Progress - Flood Controls	271	3,006,628.78	
Construction in Progress - Waterways, Aqueducts, Seav	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		17,731,816.75
Due to Officers and Employees	403		916,694.74
Due to BIR	412		1,673,482.02
Due to GSIS	413		6,493,462.07
Due to PAG-IBIG	414		178,524.87
Due to PHILHEALTH	415		354,827.62
Due to Other NGAs	416		2,052,411.27
Due to Other GOCCs	417		98,418.05
Due to LGUs	418		5,643,735.87
Due to Other Funds	424		40,746,324.44
Guaranty Deposits Payable	426		20,448,258.12
Performance/Bidders/Bail Bonds Payable	427		1,416,205.93

	Account Code	Debit	Credit
Tax Refunds Payable	429		11,543.28
Other Payables	439		19,002,279.47
Loans Payable - Domestic	444		130,045,956.97
Deferred Real Property Tax Income	451		63,188,184.11
Other Deferred Credits	455		41,713,792.23
Government Equity	501		1,632,635,391.85
Amusement Tax	581		4,079,307.97
Business Tax	582		156,046,580.73
Community Tax	583		4,866,076.90
Franchise Tax	584		1,158,949.30
Occupation Tax	585		366,262.24
Printing and Publication Tax	586		207,479.17
Property Transfer Tax	587		15,154,813.08
Real Property Tax	588		65,629,851.96
Tax on Delivery Trucks and Vans	592		1,132,816.35
Fines and Penalties - Local Taxes	599		2,651,021.13
Fees on Weights and Measures	601		218,252.00
Permit Fees	605		14,860,399.23
Registration Fees	606		3,318,772.50
Other Permits and Licenses	608		2,286,999.70
Clearance and Certification Fees	613		9,476,816.80
Garbage Fees	616		1,930,904.02
Inspection Fees	617		7,014,284.09
Library Fees	618		13,810.00
Medical, Dental and Laboratory Fees	619		86,550.00
Processing Fees	621		190,850.00
Other Service Income	628		1,480,645.30
Fines and Penalties - Service Income	629		976,254.17
Hospital Fees	631		6,070,748.25
Income from Cemetery Operations	633		235,502.31
Income from Markets	636		39,591,312.51
Income from Slaughterhouses	637		11,983,598.32
Printing and Publication Income	641		2,000.00
Rent Income	642		32,987,774.17
Tuition Fees	644		1,293,086.20
Other Business Income	648		770,925.25
Fines and Penalties - Business Income	649		167,772.80
Income from Grants and Donations	662		5,354,885.75
Interest Income	664		6,396,105.36
Internal Revenue Allotment	665		315,358,455.00
Share from PAGCOR/PCSO	670		827,912.47
Miscellaneous Income	678		681,525.04
Other Fines and Penalties	679		7,000.00
Prior Year's Adjustment	684	7,932,897.09	
Salaries and Wages - Regular	701	95,425,625.59	
Salaries and Wages - Casual	705	26,741,374.09	
Personnel Economic Relief Allowance (PERA)	711	17,940,923.46	
Representation Allowance (RA)	713	2,857,362.50	
Transportation Allowance (TA)	714	2,771,862.50	
Clothing/Uniform Allowance	715	4,546,000.00	
Productivity Incentive Allowance	717	1,928,489.94	
Honoraria	720	600,550.62	
Longevity Pay	722	360,610.68	
Overtime and Night Pay	723	2,431,057.27	
Cash Gift	724	2,270,745.50	
Year End Bonus	725	6,114,522.79	
Life and Retirement Insurance Contributions	731	14,937,453.80	

	Account Code	Debit	Credit
PAG-IBIG Contributions	732	946,989.70	
PHILHEALTH Contributions	733	1,409,586.16	
ECC Contributions	734	870,357.65	
Terminal Leave Benefits	742	2,536,601.25	
Health Workers Benefits	743	1,424,689.18	
Other Personnel Benefits	749	20,461,315.62	
Traveling Expenses - Local	751	2,335,194.00	
Traveling Expenses - Foreign	752	1,280.00	
Training Expenses	753	1,650,736.25	
Scholarship Expenses	754	5,701,784.52	
Office Supplies Expenses	755	1,649,230.12	
Accountable Forms Expenses	756	672,488.64	
Animal/Zoological Supplies Expenses	757	30,049.75	
Food Supplies Expenses	758	1,715,123.70	
Drugs and Medicines Expenses	759	3,513,418.07	
Medical, Dental and Laboratory Supplies Expenses	760	830,124.90	
Gasoline, Oil and Lubricants Expenses	761	10,380,569.14	
Agricultural Supplies Expenses	762	8,980.00	
Textbooks and Instructional Materials Expenses	763	256,000.00	
Other Supplies Expenses	765	3,657,648.05	
Water Expenses	766	5,069,195.82	
Electricity Expenses	767	35,250,781.36	
Cooking Gas Expenses	768	37,212.00	
Postage and Deliveries	771	28,221.00	
Telephone Expenses - Landline	772	650,639.46	
Telephone Expenses - Mobile	773	968,745.19	
Internet Expenses	774	405,944.49	
Cable, Satellite, Telegraph, and Radio Expenses	775	2,000.00	
Membership Dues and Contributions to Organizations	778	982,800.00	
Advertising Expenses	780	491,542.16	
Printing and Binding Expenses	781	1,224,019.15	
Rent Expenses	782	556,415.00	
Representation Expenses	783	135,788.66	
Subscriptions Expenses	786	37,490.96	
Survey Expenses	787	1,878.00	
Consultancy Services	793	287,787.46	
Environment/Sanitary Services	794	10,760,579.43	
General Services	795	18,314,295.57	
Janitorial Services	796	10,730.23	
Security Services	797	988,900.00	
Repairs and Maintenance - Electrification, Power and En	805	1,400,974.30	
Repairs and Maintenance - Office Buildings	811	1,817,793.60	
Repairs and Maintenance - School Buildings	812	53,103.75	
Repairs and Maintenance - Hospitals and Health Center	813	20,751.37	
Repairs and Maintenance - Other Structures	815	1,024,004.15	
Repairs and Maintenance - Office Equipment	821	74,465.00	
Repairs and Maintenance - IT Equipment and Software	823	108,161.20	
Repairs and Maintenance - Machineries	826	125,768.00	
Repairs and Maintenance - Agricultural, Fishery and For	827	13,256.20	
Repairs and Maintenance - Construction and Heavy Equ	830	35,500.00	
Repairs and Maintenance - Hospital Equipment	832	31,469.00	
Repairs and Maintenance - Sports Equipment	835	339,970.00	
Repairs and Maintenance - Technical and Scientific Equ	836	79,033.75	
Repairs and Maintenance - Motor Vehicles	841	4,140,044.98	
Repairs and Maintenance - Other Property, Plant and Ec	850	21,046.90	
Repairs and Maintenance - Roads, Highways and Bridg	851	140,780.57	
Repairs and Maintenance - Parks, Plazas and Monumer	852	383,857.00	

	Account Code	Debit	Credit
Repairs and Maintenance - Irrigation, Canals and Laterals	855	15,542.25	
Repairs and Maintenance - Other Public Infrastructures	860	2,521,467.30	
Subsidy to Local Government Units	874	13,079,190.23	
Subsidy to NGOs/POs	876	310,000.00	
Subsidy to Other Funds	877	13,093,301.46	
Donations	878	14,294,223.94	
Miscellaneous Expenses	884	50,635.00	
Taxes, Duties and Licenses	891	1,062,818.18	
Fidelity Bond Premiums	892	81,910.00	
Insurance Expenses	893	890,576.29	
Discount on Real Property Taxes	954	7,960,590.50	
Other Maintenance and Operating Expenses	969	15,859,159.57	
Bank Charges	971	26,204.65	
Documentary Stamps Expenses	974	209,482.66	
Interest Expenses	975	5,688,762.21	
Total		3,006,421,835.41	3,006,421,835.41

Certified Correct:


PACENCIA B.J. TABINAS
City Accountant 010/10/14