

CPDORECEIVED BY: *[Signature]*DATE & TIME: *7/15/25 (1:40)*

LGU
Sorsogon City
Trial Balance
GENERAL FUND
For The Month of June 2025

Account Title	Acct. Code	Debit	Credit
Cash Local Treasury	1-01-01-010	2,078,332.18	
Petty Cash	1-01-01-020	100,000.00	
Cash in Bank-Local Currency, Current Account	1-01-02-010	319,178,988.66	
Cash in Bank-Local Currency, Savings Account	1-01-02-020	-	
Cash in Bank-Local Currency, Time Deposit	1-02-01-010	-	
Real Property Tax Receivable	1-03-01-020	240,478,386.32	
Allowance for Impairment-RPT Receivable	1-03-01-021		117,879,056.78
Loans Receivables-Others	1-03-01-990	139,050.00	
Due from National Government Agencies	1-03-03-010	900,000.00	
Due from GOCCs	1-03-03-020	-	
Due from LGUs	1-03-03-030	23,011,518.73	
Due from Other Funds	1-03-04-050	223,734.25	
Advances for Operating Expenses	1-03-05-010	20,000.00	
Advances for Payroll	1-03-05-020	8,929,628.34	
Advances to Special Disbursing Officer	1-03-05-030	1,786,954.00	
Advances to Officers and Employees	1-03-05-040	1,028,111.60	
Receivables - Disallowances/Charges	1-03-06-010	-	
Due from Officers and Employees	1-03-06-020	767,355.10	
Due from NGOs / POs	1-03-06-030	7,546,605.42	
Allowance for Impairment-Due from NGOs/POs	1-03-06-031		5,142,720.00
Other Receivables	1-03-06-990	9,127,338.72	
Allowance for Impairment-Other Receivables	1-03-06-991		6,644,776.71
Food Supplies for Distribution	1-04-02-010	-	
Welfare Goods for Distribution	1-04-02-020	-	
Drugs and Medicines for Distribution	1-04-02-030	-	
Medical, Dental and Laboratory Supplies for Distribution	1-04-02-040	-	
Agricultural and Marine Supplies for Distribution	1-04-02-050	-	
Agricultural Produce for Distribution	1-04-02-060	-	
Construction Materials for Distribution	1-04-02-080	-	
Property and Equipment for Distribution	1-04-02-090	-	
Other Supplies and Materials for Distribution	1-04-02-990	(26.50)	
Office Supplies Inventory	1-04-04-010	5,583,529.48	
Accountable Forms, Plates and Stickers	1-04-04-020	468,300.00	
Non-Accountable Forms Inventory	1-04-04-030	34,000.00	
Animal/Zoological Supplies Inventory	1-04-04-040	-	
Food Supplies Inventory	1-04-04-050	-	
Drugs and Medicines Inventory	1-04-04-060	-	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	-	
Agricultural and Marine Supplies Inventory	1-04-04-090	-	
Textbooks and Instructional Materials Inventory	1-04-04-100	-	
Construction Materials Inventory	1-04-04-130	2,461,383.85	
Other Supplies and Materials Inventory	1-04-04-990	1,494,950.60	
Semi-Expendable Machinery	1-04-05-010	-	
Semi-Expendable Office Equipment	1-04-05-020	26,784.00	
Semi-Expendable Information and Communications Tech. Equipment	1-04-05-030	-	
Semi-Expendable Agricultural and Forestry Equipment	1-04-05-040	-	
Semi-Expendable Communications Equipment	1-04-05-070	-	
Semi-Expendable Disaster Response and Rescue Equipment	1-04-05-080	-	
Semi-Expendable Medical, Dental and Laboratory Equipment	1-04-05-100	-	
Semi-Expendable Other Machinery and Equipment	1-04-05-990	2,000.00	
Semi-Expendable Furniture and Fixtures	1-04-06-010	-	
Advances to Contractors	1-05-01-010	4,104,238.21	
Discount on Advance Payments	1-05-02-010	3,825,310.82	

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For The Month of June 2025

Account Title	Acct. Code	Debit	Credit
Land	1-07-01-010	892,871,921.48	
Land Improvements, Aquaculture Structures	1-07-02-010	-	
Other Land Improvements	1-07-02-990	106,417,540.84	
Roads Networks	1-07-03-010	420,856,059.68	
Flood Control Systems	1-07-03-020	279,861,240.08	
Sewer Systems	1-07-03-030	101,236,820.46	
Water Supply Systems	1-07-03-040	85,974,764.24	
Power Supply Systems	1-07-03-050	23,961,784.45	
Seaport Systems	1-07-03-070	16,758,553.90	
Parks, Plazas and Monuments	1-07-03-090	149,884,996.05	
Other Infrastructure Assets	1-07-03-990	158,390,907.23	
Buildings	1-07-04-010	1,080,444,296.46	
School Buildings	1-07-04-020	15,123,686.33	
Hospitals and Health Centers	1-07-04-030	36,390,792.49	
Markets	1-07-04-040	187,962,189.99	
Slaughterhouses	1-07-04-050	49,426,369.06	
Other Structures	1-07-04-990	50,895,210.45	
Machinery	1-07-05-010	1,609,673.00	
Office Equipment	1-07-05-020	14,335,965.67	
Information and Communication Technology Equipment	1-07-05-030	32,624,519.00	
Agricultural and Forestry Equipment	1-07-05-040	13,091,920.00	
Marine and Fishery Equipment	1-07-05-050	680,220.00	
Communication Equipment	1-07-05-070	9,432,562.43	
Construction and Heavy Equipment	1-07-05-080	104,247,999.00	
Disaster Response and Rescue Equipment	1-07-05-090	21,826,595.00	
Medical Equipment	1-07-05-110	10,467,500.58	
Sports Equipment	1-07-05-130	1,844,240.00	
Technical and Scientific Equipment	1-07-05-140	2,005,774.15	
Other Machinery and Equipment	1-07-05-990	22,641,454.75	
Motor Vehicles	1-07-06-010	147,503,836.99	
Watercrafts	1-07-06-040	5,193,250.00	
Other Transportation Equipment	1-07-06-990	996,000.00	
Furnitures and Fixtures	1-07-07-010	5,282,980.43	
Books	1-07-07-020	-	
Construction in Progress-Land Improvements	1-07-10-010	28,088,862.19	
Construction in Progress-Infrastructure Assets	1-07-10-020	13,615,021.41	
Construction in Progress-Buildings and Other Structures	1-07-10-030	0.30	
Other Property, Plant and Equipment	1-07-99-990	6,927,762.02	
Breeding Stocks	1-08-01-010	-	
Computer Software	1-09-01-020	5,847,000.00	
Accumulated Dep.-Land Improvements, Aquaculture Structures	1-07-02-011	-	
Accumulated Dep.-Other Land Improvements	1-07-02-991		70,425,756.17
Accumulated Dep.-Road Networks	1-07-03-011		129,614,418.77
Accumulated Impairment Losses-Road Networks	1-07-03-012		262,907.41
Accumulated Dep.-Flood Control Systems	1-07-03-021		57,182,357.88
Accumulated Dep.-Sewer Systems	1-07-03-031		51,493,344.15
Accumulated Dep.-Water Supply Systems	1-07-03-041		32,464,258.45
Accumulated Impairment Losses-Water Supply Systems	1-07-03-042		3,321,060.25
Accumulated Dep.-Power Supply Systems	1-07-03-051		18,805,750.04
Accumulated Impairment Losses-Power Supply Systems	1-07-03-052		65,763.90
Accumulated Dep.-Seaport Systems	1-07-03-071		6,314,435.20
Accumulated Dep.-Parks, Plazas and Monuments	1-07-03-091		36,578,436.59
Accumulated Dep.-Other Infrastructure Assets	1-07-03-991		115,790,871.34
Accumulated Impairment Losses-Other Infrastructure Assets	1-07-03-992		230,398.40

LGU
Sorsogon City
Trial Balance
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For The Month of June 2025

Account Title	Acct. Code	Debit	Credit
Accumulated Depreciation-Buildings	1-07-04-011		202,669,784.29
Accumulated Depreciation-School Buildings	1-07-04-021		1,953,606.06
Accumulated Depreciation-Hospital & Health Centers	1-07-04-031		6,813,272.83
Accumulated Depreciation-Markets	1-07-04-041		52,006,884.65
Accumulated Depreciation-Slaughterhouses	1-07-04-051		19,239,979.86
Accumulated Depreciation-Other Structures	1-07-04-991		17,055,817.94
Accumulated Impairment Losses-Other Structures	1-07-04-992		1,764,554.68
Accumulated Depreciation-Machinery	1-07-05-011		416,677.32
Accumulated Depreciation-Office Equipment	1-07-05-021		10,927,022.54
Accumulated Impairment Losses-Office Equipment	1-07-05-022		147,162.58
Accumulated Dep.-Information and Comm.Technology Eqpt.	1-07-05-031		20,443,829.99
Accumulated Impairment Losses-Information and Comm.Tech. Eqpt.	1-07-05-032		225,553.04
Accumulated Dep.-Agricultural and Forestry Eqpt.	1-07-05-041		10,105,645.90
Accumulated Impairment Losses-Agricultural and Forestry Eqpt.	1-07-05-042		29,450.00
Accumulated Dep.-Marine and Fishery Eqpt.	1-07-05-051		285,408.98
Accumulated Depreciation-Communication Equipment	1-07-05-071		6,468,410.05
Accumulated Impairment Losses-Communication Equipment	1-07-05-072		81,799.75
Accumulated Depreciation-Construction and Heavy Eqpt.	1-07-05-081		50,762,291.92
Accumulated Depreciation-Disaster Response and Rescue Eqpt.	1-07-05-091		8,764,916.52
Accumulated Depreciation-Medical Eqpt.	1-07-05-111		6,538,846.28
Accumulated Impairment Losses-Medical Eqpt.	1-07-05-112		1,157,189.32
Accumulated Depreciation-Sports Equipment	1-07-05-131		1,362,287.33
Accumulated Depreciation-Technical and Scientific Eqpt.	1-07-05-141		1,708,590.14
Accumulated Depreciation-Other Machinery and Eqpt.	1-07-05-991		10,475,312.34
Accumulated Impairment Losses-Other Machinery and Eqpt.	1-07-05-992		547,485.42
Accumulated Depreciation-Motor Vehicles	1-07-06-011		89,240,939.70
Accumulated Impairment Losses-Motor Vehicles	1-07-06-012		253,474.15
Accumulated Depreciation-Watercrafts	1-07-06-041		1,946,581.67
Accumulated Depreciation-Other Transportation Eqpt.	1-07-06-991		859,465.00
Accumulated Depreciation-Furniture & Fixtures	1-07-07-011		3,491,280.50
Accumulated Impairment Losses-Furniture & Fixtures	1-07-07-012		13,758.11
Accumulated Depreciation-Books	1-07-07-021		-
Accumulated Depreciation-Other Property, Plant & Eqpt.	1-07-99-991		5,492,091.59
Accumulated Impairment Losses-Other Property, Plant & Eqpt.	1-07-99-992		324,806.02
Accounts Payable	2-01-01-010		17,272,895.50
Due to Officers and Employees	2-01-01-020		132,969.20
Interest Payable	2-01-01-050		-
Leave Benefits Payable	2-01-01-110		211,898,514.83
Loans Payable-Domestic	2-01-02-040		21,466,615.72
Due to BIR	2-02-01-010		3,101,961.99
Due to GSIS	2-02-01-020		6,181,457.01
Due to PAG-IBIG	2-02-01-030		2,773,116.55
Due to PHILHEALTH	2-02-01-040		849,258.90
Due to NGAs	2-02-01-050		59,599,254.33
Due to GOCCs	2-02-01-060		23,923.00
Due to LGUs	2-02-01-070		8,904,868.21
Due to Other Funds	2-03-01-010		35,012,659.77
Trust Liabilities	2-04-01-010		18,954,796.53
Trust Liabilities-DRRMF	2-04-01-020		-
Guaranty/Security Deposits Payable	2-04-01-040		6,371,230.13
Deffered Real Property Tax	2-05-01-010		259,684,700.03
Other Deffered Credits	2-05-01-990		-
Other Payables	2-99-99-990		9,912,512.97
Government Equity	3-01-01-010		2,438,398,182.29

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Trial Balance
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For The Month of June 2025

Account Title	Acct. Code	Debit	Credit
Prior Period Adjustment	3-01-01-020		(51,993,007.28)
Income & Expense Summary	3-02-01-010		-
Professional Tax	4-01-01-020		188,090.00
Community Tax	4-01-01-050		1,306,303.70
Real Property Tax -Basic	4-01-02-040		8,499,746.95
Discount on Real Property Tax-Basic	4-01-02-041		(554,854.52)
Real Property Transfer Tax	4-01-02-080		1,753,251.26
Business Tax	4-01-03-030		105,030,704.34
Tax on Sand, Gravel & Other Quarry Products	4-01-03-040		1,501,796.65
Tax on Delivery Trucks and Vans	4-01-03-050		743,080.00
Amusement Tax	4-01-03-060		2,188,692.57
Other Taxes	4-01-04-990		1,109,329.67
Tax Revenue-Fines and Penalties-Taxes on Individuals and Corp.	4-01-05-010		6,492.64
Tax Revenue-Fines and Penalties-Property Taxes	4-01-05-020		52,669.87
Tax Revenue-Fines and Penalties-Taxes on Goods and Services	4-01-05-030		1,493,686.89
Share from Internal Revenue Collections (IRA)	4-01-06-010		651,992,394.00
Share from Expanded Value Added Tax	4-01-06-020		6,944,550.82
Share from National Wealth	4-01-06-030		4,092.48
Permit Fees	4-02-01-010		9,266,789.19
Registration Fees	4-02-01-020		426,465.00
Registration Plates, Tags and Stickers Fees	4-02-01-030		650,640.00
Clearance and Certification Fees	4-02-01-040		2,319,561.04
Supervision and Regulation Enforcement Fees	4-02-01-070		73,000.00
Inspection Fees	4-02-01-100		7,486,277.17
Verification and Authentication Fees	4-02-01-110		1,355,679.80
Processing Fees	4-02-01-130		1,741,458.03
Occupation Fees	4-02-01-140		1,610,850.00
Fishery Rental Fees	4-02-01-150		179,607.50
Fees for Sealing and Licensing of Weights and Measures	4-02-01-160		25,320.00
Other Service Income	4-02-01-990		722,018.50
Rent Income	4-02-02-050		-
Transportation System Fees	4-02-02-070		-
Road Network Fees	4-02-02-080		-
Parking Fees	4-02-02-120		289,920.00
Receipt from Market Operations	4-02-02-140		4,217,768.25
Receipt from Slaughterhouse Operation	4-02-02-150		2,636,801.15
Receipts from Cemetery Operation	4-02-02-160		-
Garbage Fees	4-02-02-190		2,436,250.00
Hospital Fees	4-02-02-200		-
Interest Income	4-02-02-220		221,837.69
Fines and Penalties-Business Income	4-02-02-980		1,324,123.14
Other Business Income	4-02-02-990		61,465.00
Subsidy from National Government	4-03-01-010		-
Subsidy from Local Government Units	4-03-01-020		500.00
Subsidy from Other Funds	4-03-01-040		-
Subsidy from General Fund Proper/Other Special Accounts	4-03-01-050		816,021.02
Transfers from General Fund as Project Equity Share	4-03-02-010		-
Share from PCSO	4-04-01-020		374,449.57
Grants & Donations in Cash	4-04-02-010		-
Grants & Donations in Kind	4-04-02-020		1,240,117.55
Gain on Sale of Property, Plant and Equipment	4-05-01-050		-
Other Gains	4-05-01-990		-
Miscellaneous Income	4-06-01-010		5,702,132.75
Salaries and Wages-Regular	5-01-01-010	102,961,547.40	

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Trial Balance
GENERAL FUND
For The Month of June 2025

Account Title	Acct. Code	Debit	Credit
Salaries and Wages-Casual/Contractual	5-01-01-020	2,508,957.68	
Personnel Economic Relief Allowance(PERA)	5-01-02-010	5,556,545.43	
Representation Allowance(RA)	5-01-02-020	2,475,225.00	
Transportation Allowance(TA)	5-01-02-030	2,475,225.00	
Clothing/ Uniform Allowance	5-01-02-040	3,234,000.00	
Subsistence Allowance	5-01-02-050	651,386.36	
Laundry Allowance	5-01-02-060	68,277.27	
Productivity Incentive Allowance	5-01-02-080	-	
Honoraria	5-01-02-100	29,000.00	
Hazard Pay	5-01-02-110	3,879,683.17	
Longevity Pay	5-01-02-120	-	
Overtime and Night Pay	5-01-02-130	1,287,199.09	
Year End Bonus	5-01-02-140	105,424.05	
Cash Gift	5-01-02-150	23,250.00	
Other Bonuses and Allowances	5-01-02-990	17,592,824.00	
Retirement and Life Insurance Premiums	5-01-03-010	12,461,795.54	
Pag-ibig Contributions	5-01-03-020	548,400.00	
PHILHEALTH Contributions	5-01-03-030	2,607,741.48	
Employees Compensation Insurance Premiums	5-01-03-040	287,500.00	
Terminal Leave Benefits	5-01-04-030	618,771.14	
Other Personnel Benefits	5-01-04-990	-	
Traveling Expenses-Local	5-02-01-010	1,554,884.68	
Traveling Expenses-Foreign	5-02-01-020	-	
Training Expenses	5-02-02-010	927,250.00	
Scholarship Grants/Expenses	5-02-02-020	-	
Office Supplies Expenses	5-02-03-010	988,328.50	
Accountable Forms Expenses	5-02-03-020	4,000.00	
Non-Accountable Forms Expenses	5-02-03-030	292,000.00	
Animal/Zoological Supplies Expenses	5-02-03-040	-	
Food Supplies Expenses	5-02-03-050	8,679,075.00	
Welfare Goods Expenses	5-02-03-060	-	
Drugs and Medicines Expenses	5-02-03-070	322,467.00	
Medical,Dental & Laboratory Supplies Expenses	5-02-03-080	82,482.75	
Fuel, Oil and Lubricants Expenses	5-02-03-090	7,880,676.10	
Agricultural and Marine Supplies Expenses	5-02-03-100	1,994,200.00	
Textbooks and Instructional Materials Expenses	5-02-03-110	-	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	1,286,918.80	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	514,000.00	
Other Supplies and Materials Expenses	5-02-03-990	3,197,819.20	
Water Expenses	5-02-04-010	457,641.82	
Electricity Expenses	5-02-04-020	5,691,156.70	
Postage and Courier Services	5-02-05-010	-	
Telephone Expenses	5-02-05-020	451,217.15	
Internet Subscription Expenses	5-02-05-030	416,032.15	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	-	
Awards/Rewards Expenses	5-02-06-010	-	
Prizes	5-02-06-020	-	
Survey Expenses	5-02-07-010	-	
Demolition and Relocation Expenses	5-02-08-010	-	
Confidential Expenses	5-02-10-010	-	
Intelligence Expenses	5-02-10-020	-	
Extraordinary and Miscellaneous Expenses	5-02-10-030	-	
Legal Services	5-02-11-010	-	
Auditing Services	5-02-11-020	231,750.00	

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For The Month of June 2025

Account Title	Acct. Code	Debit	Credit
Consultancy Services	5-02-11-030	653,750.00	
Other Professional Services	5-02-11-990	1,222,660.00	
Environment/Sanitary Services	5-02-12-010	11,679,830.00	
Janitorial Services	5-02-12-020	-	
Security Services	5-02-12-030	626,980.00	
Other General Services	5-02-12-990	57,936,843.21	
Repairs and Maintenance - Investment Property	5-02-13-010	-	
Repairs and Maintenance - Land Improvements	5-02-13-020	-	
Rep. & Maint. - Infrastructure Assets	5-02-13-030	-	
Rep. & Maint. - Buildings and Other Structures	5-02-13-040	-	
Rep. & Maint. - Machinery and Equipment	5-02-13-050	6,818.00	
Rep. & Maint. - Transportation Equipment	5-02-13-060	1,626,189.90	
Rep. & Maint. - Furniture and Fixtures	5-02-13-070	-	
Rep. & Maint. - Other Property, Plant and Eqpt.	5-02-13-990	-	
Subsidy to National Government Agencies	5-02-14-020	589,140.00	
Subsidy to LGUs	5-02-14-030	5,188,925.00	
Subsidy to Other Funds	5-02-14-060	-	
Subsidy to General Fund Proper/Special Accounts	5-02-14-070	816,021.02	
Subsidies-Others	5-02-14-990	20,000.00	
Transfers of Unspent Current Year DRRM Funds to the Trust Funds	5-02-15-010	-	
Transfers for Project Equity Share/LGU Counterpart	5-02-15-020	-	
Taxes, Duties and Licenses	5-02-16-010	71,215.99	
Fidelity Bond Premiums	5-02-16-020	252,525.00	
Insurance Expenses	5-02-16-030	1,792,082.08	
Advertising Expenses	5-02-99-010	180,000.00	
Printing and Publication Expenses	5-02-99-020	-	
Representation Expenses	5-02-99-030	-	
Transportation and Delivery Expenses	5-02-99-040	-	
Rent Expenses	5-02-99-050	-	
Membership Dues and Contributions to Organizations	5-02-99-060	300,000.00	
Subscription Expenses	5-02-99-070	1,853,450.00	
Donations	5-02-99-080	41,065,554.39	
Other Maintenance & Operating Expenses	5-02-99-990	2,371,011.30	
Interest Expenses	5-03-01-020	1,107,270.62	
Bank Charges	5-03-01-040	33,815.00	
Other Financial Charges	5-03-01-990	-	
Depreciation-Land Improvements	5-05-01-020	-	
Depreciation-Infrastructure Assets	5-05-01-030	-	
Depreciation-Buildings and Other Structures	5-05-01-040	-	
Depreciation-Machinery and Equipment	5-05-01-050	-	
Depreciation-Transportation Equipment	5-05-01-060	-	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	-	
Depreciation-Other Property, Plant and Equipment	5-05-01-990	-	
Impairment Loss-Other Receivables	5-05-03-060	-	
Impairment Loss-Property, Plant and Equipment	5-05-03-090	-	
Loss on Sale of Assets	5-05-04-070	-	
Other Losses	5-05-04-990	-	
TOTAL		5,061,775,477.86	5,061,775,477.86

<p style="text-align: center;"> LGU Sorsogon City Trial Balance GENERAL FUND For The Month of June 2025 </p>			
Account Title	Acct. Code	Debit	Credit

ANALYSIS OF CASH ACCOUNT

Cash Available			
Cash Local Treasury	1-01-01-010		2,078,332.18
Petty Cash	1-01-01-020		100,000.00
Cash in Bank-LCCA	1-01-02-010		319,178,988.66
Cash in Bank-LCSA	1-01-02-020		-
Total Cash Available			<u>321,357,320.84</u>
Cash Reserved for Trust Fund			
Accounts Payable	2-01-01-010		17,272,895.50
Due to Officers & Employees	2-01-01-020		132,969.20
Due to BIR	2-02-01-010		3,101,961.99
Due to GSIS	2-02-01-020		6,181,457.01
Due to PAG-IBIG	2-02-01-030		2,773,116.55
Due to PHILHEALTH	2-02-01-040		849,258.90
Due to Other NGAs	2-02-01-050		59,599,254.33
Due to LGUs	2-02-01-070		8,904,868.21
Due to Other Funds	2-03-01-010		35,012,659.77
Guaranty/Security Deposits Payable	2-04-01-040		6,371,230.13
Other Deferred Credits	2-05-01-990		-
Other Payables	2-99-99-990		9,912,512.97
Total Cash Reserved for Trust Fund			<u>150,112,184.56</u>
Less : Discount on Advance Payments	1-05-02-010		<u>3,825,310.82</u>
Net Cash Reserved for Trust Fund			<u>146,286,873.74</u>
Net Cash Available			<u>175,070,447.10</u>

CERTIFICATION

I hereby certify that the Trial Balance is a true and correct statement of all accounts as shown in the ledger prepared and presented in conformity with Generally Accepted State Accounting Principles and Standards.

Certified Correct:

ATTY. CHRISTINE N. MERALPES
CGDH I-City Accountant