

CITY OF NAGA

Balance Sheet

March 31, 2013

GENERAL FUND

ASSETS

CURRENT ASSETS

CASH

Cash on Hand

Cash in Vault

Cash - Disbursing Officers

Petty Cash Fund

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account

Cash in Bank - Local Currency, Savings Account

RECEIVABLES

Receivable Accounts

Accounts Receivable

Due from Officers and Employees

Loans Receivable - Others

Real Property Tax Receivable

Inter-Agency Receivables

Due from NGAs

Due from GOCCs

Due from LGUs

Due from NGOs/POs

Intra-Agency Receivables

Due from Other Funds

Other Receivables

Receivables - Disallowances/Charges

Other Receivables

INVENTORIES

Supplies

Office Supplies Inventory

Accountable Forms Inventory

Animal/Zoological Supplies Inventory

Food Supplies Inventory

Drugs and Medicines Inventory

Medical, Dental and Laboratory Supplies Inventory

Gasoline, Oil and Lubricants Inventory

Agricultural Supplies Inventory

Other Supplies Inventory

Spare Parts Inventory

Construction Materials Inventory

Agricultural, Fishery and Forestry Products

Other Agricultural, Fishery and Forestry Products Inventory

PREPAYMENTS

Prepaid Insurance

Advances to Contractors

Other Prepaid Expenses

OTHER CURRENT ASSETS

Guaranty Deposits

Total Current Assets

PROPERTY, PLANT AND EQUIPMENT

LAND AND LAND IMPROVEMENTS

Land

Land Improvements (net)

Land Improvements

Accumulated Depreciation - Land Improvements

Electrification, Power and Energy Structures (net)

548,704,820.88

14,548,560.59

2,700,433.41

11,688,127.18

160,000.00

534,156,260.29

117,360,985.71

416,795,274.58

214,193,703.44

190,133,909.86

73,547.86

2,534,325.92

55,276,651.46

132,249,384.62

10,161,662.44

1,127,188.63

1,117,945.62

5,463,935.63

2,452,592.56

5,069,317.36

5,069,317.36

8,828,813.78

1,748,019.81

7,080,793.97

24,538,479.98

24,449,079.98

453,567.30

47,733.20

80,000.00

8,846,355.00

1,846,182.30

165,967.00

783.55

2,069,676.40

9,350,348.93

3,200.00

1,585,266.30

89,400.00

89,400.00

6,247,660.16

1,636,995.19

3,946,650.53

664,014.44

466,266.71

466,266.71

794,150,931.17

552,606,293.52

164,752,973.39

379,837,349.32

387,701,585.72

7,864,236.40

8,015,970.81

	GENERAL FUND
Electrification, Power and Energy Structures	9,658,643.72
Accumulated Depreciation - Electrification, Power and Energy	1,642,672.91
BUILDINGS	410,685,465.17
Office Buildings (net)	57,284,908.91
Office Buildings	94,826,474.85
Accumulated Depreciation - Office Buildings	37,541,565.94
School Buildings (net)	26,126,194.45
School Buildings	34,394,048.06
Accumulated Depreciation - School Buildings	8,267,853.61
Hospitals and Health Centers (net)	5,365,104.35
Hospitals and Health Centers	6,396,141.21
Accumulated Depreciation - Hospitals and Health Centers	1,031,036.86
Markets and Slaughterhouses (net)	96,287,997.59
Markets and Slaughterhouses	113,616,952.77
Accumulated Depreciation - Markets and Slaughterhouses	17,328,955.18
Other Structures (net)	225,621,259.87
Other Structures	287,776,824.91
Accumulated Depreciation - Other Structures	62,155,565.04
OFFICE EQUIPMENT, FURNITURE AND FIXTURES	15,812,472.51
Office Equipment (net)	4,483,347.72
Office Equipment	26,099,468.22
Accumulated Depreciation - Office Equipment	21,616,120.50
Furniture and Fixtures (net)	2,790,731.32
Furniture and Fixtures	4,174,353.50
Accumulated Depreciation - Furniture and Fixtures	1,383,622.18
IT Equipment and Software (net)	8,458,010.62
IT Equipment and Software	15,559,701.34
Accumulated Depreciation - IT Equipment	7,101,690.72
Library Books (net)	80,382.85
Library Books	581,877.40
Accumulated Depreciation - Library Books	501,494.55
MACHINERIES AND EQUIPMENT	27,798,608.58
Machineries (net)	904,981.51
Machineries	1,660,443.12
Accumulated Depreciation - Machineries	755,461.61
Agricultural, Fishery and Forestry Equipment (net)	1,780,052.48
Agricultural, Fishery and Forestry Equipment	1,865,040.00
Accumulated Depreciation - Agricultural, Fishery and Forestry	84,987.52
Communication Equipment (net)	1,303,324.46
Communication Equipment	4,725,356.92
Accumulated Depreciation - Communication Equipment	3,422,032.46
Construction and Heavy Equipment (net)	11,206,551.14
Construction and Heavy Equipment	23,389,842.51
Accumulated Depreciation - Construction and Heavy Equipment	12,183,291.37
Disaster Response and Rescue Equipment (net)	513,226.53
Disaster Response and Rescue Equipment	1,355,587.00
Accumulated Depreciation - Disaster Response and Rescue Equipment	842,360.47
Hospital Equipment (net)	899,963.21
Hospital Equipment	1,420,798.85
Accumulated Depreciation - Hospital Equipment	520,835.64
Medical, Dental and Laboratory Equipment (net)	511,539.64
Medical, Dental and Laboratory Equipment	714,842.90
Accumulated Depreciation - Medical, Dental and Laboratory Equipment	203,303.26
Military and Police Equipment (net)	4,701,544.43
Military and Police Equipment	5,913,009.45
Accumulated Depreciation - Military and Police Equipment	1,211,465.02
Sports Equipment (net)	68,877.25
Sports Equipment	92,350.00

	GENERAL FUND
Accumulated Depreciation - Sports Equipment	23,472.75
Technical and Scientific Equipment (net)	629,033.35
Technical and Scientific Equipment	4,896,359.84
Accumulated Depreciation - Technical and Scientific Equipment	4,267,326.49
Other Machineries and Equipment (net)	5,279,514.58
Other Machineries and Equipment	10,645,506.47
Accumulated Depreciation - Other Machineries and Equipment	5,365,991.89
TRANSPORATION EQUIPMENT	20,676,430.14
Motor Vehicles (net)	12,013,089.19
Motor Vehicles	31,307,014.22
Accumulated Depreciation - Motor Vehicles	19,293,925.03
Watercrafts (net)	218,909.87
Watercrafts	2,189,099.07
Accumulated Depreciation - Watercrafts	1,970,189.20
Other Transportation Equipment (net)	8,444,431.08
Other Transportation Equipment	9,906,000.00
Accumulated Depreciation - Other Transportation Equipment	1,461,568.92
OTHER PROPERTY, PLANT AND EQUIPMENT	14,760,302.75
Other Property, Plant and Equipment (net)	14,760,302.75
Other Property, Plant and Equipment	32,878,254.37
Accumulated Depreciation - Other Property, Plant and Equipment	18,117,951.62
CONSTRUCTION IN PROGRESS	277,819,652.91
Construction in Progress - Agency Assets	258,686,417.50
Public Infrastructures/Reforestation Projects	19,133,235.41
Construction in Progress - Roads, Highways and Bridges	6,665,673.36
Construction in Progress - Irrigation, Canals and Laterals	1,122,375.56
Construction in Progress - Flood Controls	4,255,655.36
Construction in Progress - Waterways, Aqueducts, Seawalls, River Walls and Others	350,005.02
Construction in Progress - Other Public Infrastructures	6,739,526.11
Total Property, Plant and Equipment	1,320,159,225.58
OTHER ASSETS	
Work/Other Animals	78,200.00
Breeding Stocks	14,000.00
Arts, Archeological Specimen and Other Exhibits	632,354.36
Other Assets	91,617.60
Total Other Assets	816,171.96
TOTAL ASSETS	2,115,126,328.71
LIABILITIES	
CURRENT LIABILITIES	
Payable Accounts	76,192,131.29
Accounts Payable	74,472,263.36
Due to Officers and Employees	1,719,867.93
Inter-Agency Payables	31,173,125.27
Due to BIR	2,329,168.03
Due to GSIS	6,435,843.12
Due to PAG-IBIG	128,348.26
Due to PHILHEALTH	293,911.50
Due to Other NGAs	382,633.78
Due to Other GOCCs	40,130.32
Due to LGUs	21,563,090.26
Intra-Agency Payables	97,267,584.59
Due to Other Funds	97,267,584.59
Other Liability Accounts	42,741,924.00
Guaranty Deposits Payable	16,844,529.16
Performance/Bidders/Bail Bonds Payable	1,416,205.93
Tax Refunds Payable	11,543.28
Other Payables	24,469,645.63
Total Current Liabilities	247,374,765.15

	GENERAL FUND
LONG-TERM LIABILITIES	
Mortgage/Bonds/Loans Payable	
Loans Payable - Domestic	175,173,649.85
Total Long-Term Liabilities	<u>175,173,649.85</u>
TOTAL LIABILITIES	<u>422,548,415.00</u>
DEFERRED CREDITS	
Deferred Real Property Tax Income	97,935,582.53
Other Deferred Credits	74,743,533.54
Total Deferred Credits	<u>172,679,116.07</u>
EQUITY	<u>1,519,898,797.64</u>
Government Equity	1,519,898,797.64
TOTAL LIABILITIES AND EQUITY	<u>2,115,126,328.71</u>

Certified Correct:


PACIENCIA S.J. TABINAS
 City Accountant *pw*