

**CITY OF NAGA**

Balance Sheet

June 30, 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)

**526,942,625.82**

**13,870,351.53**

1,334,678.69

12,375,672.84

160,000.00

**513,072,274.29**

34,921,542.01

478,150,732.28

**207,000,111.86**

**183,560,074.68**

73,488.76

2,873,208.23

55,961,667.15

124,651,710.54

**9,769,186.92**

1,127,188.63

200.00

6,350,422.29

2,291,376.00

**4,842,036.48**

4,842,036.48

**8,828,813.78**

1,748,019.81

7,080,793.97

**26,145,641.04**

**26,056,241.04**

123,851.15

514,325.60

80,000.00

10,346,355.00

1,846,182.30

165,967.00

783.55

2,069,676.40

9,320,633.74

3,200.00

1,585,266.30

**89,400.00**

89,400.00

**6,827,400.94**

1,674,474.09

4,488,912.41

664,014.44

**466,266.71**

466,266.71

**767,382,046.37**

**552,606,293.52**

164,752,973.39

379,837,349.32

387,701,585.72

**7,864,236.40**


**8,015,970.81**

	<b>GENERAL FUND</b>
Electrification, Power and Energy Structures	9,658,643.72
Accumulated Depreciation - Electrification, Power and Energy	<u>1,642,672.91</u>
<b>BUILDINGS</b>	<b><u>411,170,941.26</u></b>
Office Buildings (net)	57,316,104.91
Office Buildings	94,857,670.85
Accumulated Depreciation - Office Buildings	<u>37,541,565.94</u>
School Buildings (net)	26,126,194.45
School Buildings	34,394,048.06
Accumulated Depreciation - School Buildings	<u>8,267,853.61</u>
Hospitals and Health Centers (net)	5,365,104.35
Hospitals and Health Centers	6,396,141.21
Accumulated Depreciation - Hospitals and Health Centers	<u>1,031,036.86</u>
Markets and Slaughterhouses (net)	96,287,997.59
Markets and Slaughterhouses	113,616,952.77
Accumulated Depreciation - Markets and Slaughterhouses	<u>17,328,955.18</u>
Other Structures (net)	226,075,539.96
Other Structures	288,231,105.00
Accumulated Depreciation - Other Structures	<u>62,155,565.04</u>
<b>OFFICE EQUIPMENT, FURNITURE AND FIXTURES</b>	<b><u>16,725,811.76</u></b>
Office Equipment (net)	4,984,080.47
Office Equipment	26,600,200.97
Accumulated Depreciation - Office Equipment	<u>21,616,120.50</u>
Furniture and Fixtures (net)	2,885,230.32
Furniture and Fixtures	4,268,852.50
Accumulated Depreciation - Furniture and Fixtures	<u>1,383,622.18</u>
IT Equipment and Software (net)	8,772,973.12
IT Equipment and Software	15,874,663.84
Accumulated Depreciation - IT Equipment	<u>7,101,690.72</u>
Library Books (net)	83,527.85
Library Books	585,022.40
Accumulated Depreciation - Library Books	<u>501,494.55</u>
<b>MACHINERIES AND EQUIPMENT</b>	<b><u>28,330,076.58</u></b>
Machineries (net)	945,661.51
Machineries	1,701,123.12
Accumulated Depreciation - Machineries	<u>755,461.61</u>
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	<u>84,987.52</u>
Communication Equipment (net)	1,303,324.46
Communication Equipment	4,725,356.92
Accumulated Depreciation - Communication Equipment	<u>3,422,032.46</u>
Construction and Heavy Equipment (net)	11,206,551.14
Construction and Heavy Equipment	23,389,842.51
Accumulated Depreciation - Construction and Heavy Equipment	<u>12,183,291.37</u>
Disaster Response and Rescue Equipment (net)	740,114.53
Disaster Response and Rescue Equipment	1,582,475.00
Accumulated Depreciation - Disaster Response and Rescue Equipment	<u>842,360.47</u>
Hospital Equipment (net)	899,963.21
Hospital Equipment	1,420,798.85
Accumulated Depreciation - Hospital Equipment	<u>520,835.64</u>
Medical, Dental and Laboratory Equipment (net)	515,039.64
Medical, Dental and Laboratory Equipment	718,342.90
Accumulated Depreciation - Medical, Dental and Laboratory Equipment	<u>203,303.26</u>
Military and Police Equipment (net)	4,701,544.43
Military and Police Equipment	5,913,009.45
Accumulated Depreciation - Military and Police Equipment	<u>1,211,465.02</u>
Sports Equipment (net)	68,877.25
Sports Equipment	<u>92,350.00</u>

	<b>GENERAL FUND</b>
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)	5,539,914.58
Other Machineries and Equipment	10,905,906.47
Accumulated Depreciation - Other Machineries and Equipment	5,365,991.89
<b>TRANSPORATION EQUIPMENT</b>	<b>21,476,430.14</b>
Motor Vehicles (net)	12,813,089.19
Motor Vehicles	32,107,014.22
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
<b>OTHER PROPERTY, PLANT AND EQUIPMENT</b>	<b>15,669,437.42</b>
Other Property, Plant and Equipment (net)	15,669,437.42
Other Property, Plant and Equipment	33,787,389.04
Accumulated Depreciation - Other Property, Plant and Equipment	18,117,951.62
<b>CONSTRUCTION IN PROGRESS</b>	<b>281,357,815.11</b>
<b>Construction in Progress - Agency Assets</b>	<b>259,241,285.23</b>
<b>Public Infrastructures/Reforestation Projects</b>	<b>22,116,529.88</b>
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	7,238,949.83
Construction in Progress - Waterways, Aqueducts, Seawalls, River Walls and Others	350,005.02
Construction in Progress - Other Public Infrastructures	6,739,526.11
<b>Total Property, Plant and Equipment</b>	<b>1,327,336,805.79</b>
<b>OTHER ASSETS</b>	
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
<b>Total Other Assets</b>	<b>816,171.96</b>
<b>TOTAL ASSETS</b>	<b>2,095,535,024.12</b>
<b>LIABILITIES</b>	
<b>CURRENT LIABILITIES</b>	
<b>Payable Accounts</b>	<b>67,971,687.55</b>
Accounts Payable	66,350,756.96
Due to Officers and Employees	1,620,930.59
<b>Inter-Agency Payables</b>	<b>24,845,604.94</b>
Due to BIR	2,373,043.20
Due to GSIS	6,280,935.28
Due to PAG-IBIG	74,037.63
Due to PHILHEALTH	301,888.15
Due to Other NGAs	249,789.92
Due to Other GOCCs	28,982.70
Due to LGUs	15,536,928.06
<b>Intra-Agency Payables</b>	<b>80,643,337.05</b>
Due to Other Funds	80,643,337.05
<b>Other Liability Accounts</b>	<b>31,172,444.00</b>
Guaranty Deposits Payable	16,828,857.18
Performance/Bidders/Bail Bonds Payable	1,416,205.93
Tax Refunds Payable	11,543.28
Other Payables	12,915,837.61
<b>Total Current Liabilities</b>	<b>204,633,073.54</b>

	GENERAL FUND
<b>LONG-TERM LIABILITIES</b>	
<b>Mortgage/Bonds/Loans Payable</b>	
Loans Payable - Domestic	188,161,482.55
<b>Total Long-Term Liabilities</b>	<u>188,161,482.55</u>
<b>TOTAL LIABILITIES</b>	<u>392,794,556.09</u>
<b>DEFERRED CREDITS</b>	
Deferred Real Property Tax Income	90,337,908.45
Other Deferred Credits	75,724,276.60
<b>Total Deferred Credits</b>	<u>166,062,185.05</u>
<b>EQUITY</b>	<u>1,536,678,282.98</u>
Government Equity	1,536,678,282.98
<b>TOTAL LIABILITIES AND EQUITY</b>	<u>2,095,535,024.12</u>

Certified Correct:

  
**PACIENCIA S.J. TABINAS**  
 City Accountant