

CITY OF NAGA
 Balance Sheet
 September 30, 2015

GENERAL FUND

ASSETS

CURRENT ASSETS

CASH

	<u>665,635,354.84</u> /
Cash on Hand	<u>15,390,818.84</u>
Cash in Vault	2,588,331.86
Cash - Disbursing Officers	12,532,486.98
Petty Cash Fund	270,000.00
Cash in Bank - Local Currency	<u>650,244,536.00</u>
Cash in Bank - Local Currency, Current Account	115,640,267.34
Cash in Bank - Local Currency, Savings Account	534,604,268.66

RECEIVABLES

Receivable Accounts

	<u>129,255,897.45</u>
Accounts Receivable	101,077.54
Due from Officers and Employees	2,690,889.84
Loans Receivable - Others	62,109,117.30
Real Property Tax Receivable	64,354,812.77

Inter-Agency Receivables

	<u>10,589,310.76</u>
Due from NGAs	961,438.63
Due from GOCCs	200.00
Due from LGUs	6,279,993.40
Due from NGOs/POs	3,347,678.73

Intra-Agency Receivables

Due from Other Funds	771,404.77
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Other Receivables

	<u>4,917,251.87</u>
Receivables - Disallowances/Charges	1,748,019.81
Other Receivables	3,169,232.06

INVENTORIES

Supplies

	<u>47,187,788.83</u>
Office Supplies Inventory	678,507.35
Accountable Forms Inventory	835,557.46
Animal/Zoological Supplies Inventory	80,000.00
Food Supplies Inventory	15,852,949.53
Drugs and Medicines Inventory	6,330,028.85
Medical, Dental and Laboratory Supplies Inventory	617,067.00
Gasoline, Oil and Lubricants Inventory	783.55
Agricultural Supplies Inventory	5,620,371.40
Textbooks and Instructional Materials Inventory	240,000.00
Other Supplies Inventory	14,328,508.80
Spare Parts Inventory	265,135.00
Construction Materials Inventory	2,338,879.89

Agricultural, Fishery and Forestry Products

Other Agricultural, Fishery and Forestry Products Inventory	89,400.00
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PREPAYMENTS

	<u>9,568,664.33</u>
Prepaid insurance	2,453,749.15
Advances to Contractors	6,445,401.74
Other Prepaid Expenses	669,513.44

OTHER CURRENT ASSETS

Guaranty Deposits	466,266.71
Total Current Assets	<u>868,481,339.56</u>

PROPERTY, PLANT AND EQUIPMENT

LAND AND LAND IMPROVEMENTS


	<u>574,280,065.71</u>
Land	184,996,699.79
Land Improvements (net)	382,007,246.37
Land Improvements	386,908,425.59

	GENERAL FUND
Accumulated Depreciation – Land Improvements	4,901,179.22
Electrification, Power and Energy Structures (net)	7,276,119.55
Electrification, Power and Energy Structures	10,708,968.72
Accumulated Depreciation - Electrification, Power and Energy	3,432,849.17
BUILDINGS	406,971,386.20
Office Buildings (net)	71,026,882.97
Office Buildings	119,645,014.52
Accumulated Depreciation - Office Buildings	48,618,131.55
School Buildings (net)	26,931,530.89
School Buildings	37,297,610.08
Accumulated Depreciation - School Buildings	10,366,079.19
Hospitals and Health Centers (net)	5,056,687.91
Hospitals and Health Centers	6,396,141.21
Accumulated Depreciation - Hospitals and Health Centers	1,339,453.30
Markets and Slaughterhouses (net)	90,562,322.47
Markets and Slaughterhouses	116,161,066.64
Accumulated Depreciation - Markets and Slaughterhouses	25,598,744.17
Other Structures (net)	213,393,961.96
Other Structures	307,593,697.69
Accumulated Depreciation - Other Structures	94,199,735.73
OFFICE EQUIPMENT, FURNITURE AND FIXTURES	26,703,663.82
Office Equipment (net)	9,032,603.94
Office Equipment	31,839,257.29
Accumulated Depreciation - Office Equipment	22,806,653.35
Furniture and Fixtures (net)	4,991,745.22
Furniture and Fixtures	6,897,012.24
Accumulated Depreciation - Furniture and Fixtures	1,905,267.02
IT Equipment and Software (net)	12,062,634.23
IT Equipment and Software	21,554,298.55
Accumulated Depreciation - IT Equipment	9,491,664.32
Library Books (net)	616,680.43
Library Books	1,028,606.40
Accumulated Depreciation - Library Books	411,925.97
MACHINERIES AND EQUIPMENT	49,808,362.98
Machineries (net)	1,270,023.99
Machineries	2,345,711.12
Accumulated Depreciation - Machineries	1,075,687.13
Agricultural, Fishery and Forestry Equipment (net)	1,990,905.90
Agricultural, Fishery and Forestry Equipment	2,250,540.00
Accumulated Depreciation - Agricultural, Fishery and Forestry	259,634.10
Communication Equipment (net)	1,470,659.25
Communication Equipment	4,969,678.62
Accumulated Depreciation - Communication Equipment	3,499,019.37
Construction and Heavy Equipment (net)	20,607,040.82
Construction and Heavy Equipment	35,414,842.51
Accumulated Depreciation - Construction and Heavy Equipment	14,807,801.69
Disaster Response and Rescue Equipment (net)	2,585,798.91
Disaster Response and Rescue Equipment	3,697,378.00
Accumulated Depreciation - Disaster Response and Rescue Equipment	1,111,579.09
Hospital Equipment (net)	1,783,729.73
Hospital Equipment	2,578,002.35
Accumulated Depreciation - Hospital Equipment	794,272.62
Medical, Dental and Laboratory Equipment (net)	1,116,029.91
Medical, Dental and Laboratory Equipment	1,458,113.86
Accumulated Depreciation - Medical, Dental and Laboratory Equipment	342,083.95
Military and Police Equipment (net)	3,646,748.12
Military and Police Equipment	5,913,009.45

	GENERAL FUND
<i>Accumulated Depreciation - Military and Police Equipment</i>	<u>2,266,261.33</u>
<i>Sports Equipment (net)</i>	52,585.00
<i>Sports Equipment</i>	92,350.00
<i>Accumulated Depreciation - Sports Equipment</i>	<u>39,765.00</u>
<i>Technical and Scientific Equipment (net)</i>	2,031,833.14
<i>Technical and Scientific Equipment</i>	4,973,475.84
<i>Accumulated Depreciation - Technical and Scientific Equipment</i>	<u>2,941,642.70</u>
<i>Other Machineries and Equipment (net)</i>	13,253,008.21
<i>Other Machineries and Equipment</i>	19,967,756.47
<i>Accumulated Depreciation - Other Machineries and Equipment</i>	<u>6,714,748.26</u>
TRANSPORATION EQUIPMENT	<u>25,949,238.19</u>
<i>Motor Vehicles (net)</i>	16,494,668.77
<i>Motor Vehicles</i>	38,489,414.22
<i>Accumulated Depreciation - Motor Vehicles</i>	<u>21,994,745.45</u>
<i>Watercrafts (net)</i>	218,909.87
<i>Watercrafts</i>	2,189,099.07
<i>Accumulated Depreciation - Watercrafts</i>	<u>1,970,189.20</u>
<i>Other Transportation Equipment (net)</i>	9,235,659.55
<i>Other Transportation Equipment</i>	13,441,305.00
<i>Accumulated Depreciation - Other Transportation Equipment</i>	<u>4,205,645.45</u>
OTHER PROPERTY, PLANT AND EQUIPMENT	<u>16,016,720.95</u>
<i>Other Property, Plant and Equipment (net)</i>	16,016,720.95
<i>Other Property, Plant and Equipment</i>	38,116,188.30
<i>Accumulated Depreciation - Other Property, Plant and Equipment</i>	<u>22,099,467.35</u>
CONSTRUCTION IN PROGRESS	<u>303,244,302.25</u>
Construction in Progress - Agency Assets	<u>284,371,083.77</u>
Public Infrastructures/Reforestation Projects	<u>18,873,218.48</u>
<i>Construction in Progress - Roads, Highways and Bridges</i>	7,654,683.01
<i>Construction in Progress - Irrigation, Canals and Laterals</i>	1,122,375.56
<i>Construction in Progress - Flood Controls</i>	<u>3,006,628.78</u>
<i>Construction in Progress - Waterways, Aqueducts, Seawalls, River Walls and Others</i>	350,005.02
<i>Construction in Progress - Other Public Infrastructures</i>	6,739,526.11
Total Property, Plant and Equipment	<u>1,402,973,740.10</u>
OTHER ASSETS	
<i>Work/Other Animals</i>	78,200.00
<i>Breeding Stocks</i>	14,000.00
<i>Arts, Archeological Specimen and Other Exhibits</i>	632,354.36
<i>Other Assets</i>	1,299,448.17
Total Other Assets	<u>2,024,002.53</u>
TOTAL ASSETS	<u>2,273,479,082.19</u>
LIABILITIES	
CURRENT LIABILITIES	
Payable Accounts	<u>18,648,511.49</u>
<i>Accounts Payable</i>	17,731,816.75
<i>Due to Officers and Employees</i>	916,694.74
Inter-Agency Payables	<u>16,494,861.77</u>
<i>Due to BIR</i>	1,673,482.02
<i>Due to GSIS</i>	6,493,462.07
<i>Due to PAG-IBIG</i>	178,524.87
<i>Due to PHILHEALTH</i>	354,827.62
<i>Due to Other NGAs</i>	2,052,411.27
<i>Due to Other GOCCs</i>	98,418.05
<i>Due to LGUs</i>	5,643,735.87
Intra-Agency Payables	<u>40,746,324.44</u>
<i>Due to Other Funds</i>	40,746,324.44
Other Liability Accounts	<u>40,878,286.80</u>
<i>Guaranty Deposits Payable</i>	20,448,258.12

	GENERAL FUND
<i>Performance/Bidders/Bail Bonds Payable</i>	1,416,205.93
<i>Tax Refunds Payable</i>	11,543.28
<i>Other Payables</i>	19,002,279.47
Total Current Liabilities	<u>116,767,984.50</u>
LONG-TERM LIABILITIES	
Mortgage/Bonds/Loans Payable	
<i>Loans Payable - Domestic</i>	130,045,956.97
Total Long-Term Liabilities	<u>130,045,956.97</u>
TOTAL LIABILITIES	<u>246,813,941.47</u>
DEFERRED CREDITS	
<i>Deferred Real Property Tax Income</i>	63,188,184.11
<i>Other Deferred Credits</i>	41,713,792.23
Total Deferred Credits	<u>104,901,976.34</u>
EQUITY	<u>1,921,763,164.38</u> ✓
<i>Government Equity</i>	1,921,763,164.38
TOTAL LIABILITIES AND EQUITY	<u>2,273,479,082.19</u> ✓

Certified Correct:


PACIENCIA S. TABINAS
City Accountant 11/01/14