


**CITY OF NAGA**  
**Post-Closing Trial Balance**  
**As of June 30, 2016**

Account Title	Account Code	GENERAL	
		Debit	Credit
Cash Local Treasury	10101-010	1,381,878.67	
Petty Cash	10101-020	441,113.32	
Cash in Bank - Local Currency, Current Account	10102-010	100,220,411.11	
Cash in Bank - Local Currency, Savings Account	10102-020	646,645,436.09	
Guaranty Deposits	10205-020	909,407.95	
Accounts Receivable	10301-010	79,301.08	
Real Property Tax Receivable	10301-020	97,285,899.56	
Loans Receivable - Others	10301-990	62,629,927.25	
Due from National Government Agencies	10303-010	961,870.74	
Due from Government-Owned and/or Controlled Corpor	10303-020	200.00	
Due from Local Government Units	10303-030	6,002,387.43	
Due from Other Funds	10304-050	2,538,097.55	
Advances for Payroll	10305-020	190,031.60	
Advances to Special Disbursing Officer	10305-030	14,294,927.69	
Advances for Officers and Employees	10305-040	4,063,677.20	
Receivables - Disallowances/Charges	10306-010	1,748,019.81	
Due from Officers and Employees	10306-020	33,863.37	
Due from Non-Government Organizations/People's Orga	10306-030	4,027,393.44	-
Other Receivables	10306-990	3,232,123.90	-
Food Supplies for Distribution	10402-010	22,967,829.53	-
Welfare Goods for Distribution	10402-020	625,000.00	-
Agricultural Produce for Distribution	10402-060	89,400.00	-
Office Supplies Inventory	10404-010	1,167,133.72	-
Accountable Forms, Plates and Stickers	10404-020	940,604.26	-
Non-Accountable Forms Inventory	10404-030	80,000.00	-
Food Supplies Inventory	10404-050	4,636,840.00	-
Drugs and Medicines Inventory	10404-060	9,248,763.65	-
Medical, Dental and Laboratory Supplies Inventory	10404-070	1,569,446.27	-
Fuel, Oil and Lubricants Inventory	10404-080	2,572.35	-
Agricultural and Marine Supplies Inventory	10404-090	6,000,189.60	-
Textbooks and Instructional Materials Inventory	10404-100	240,000.00	-
Construction Materials Inventory	10404-130	4,546,270.39	-
Other Supplies and Materials Inventory	10404-990	22,969,543.65	-
Advances to Contractors	10501-010	4,212,712.40	-
Prepaid Insurance	10501-050	1,809,198.74	-
Other Prepayments	10501-990	669,513.44	-
Land	10701-010	184,996,699.79	-
Other Land Improvements	10702-990	387,959,028.53	-
Accumulated Depreciation - Other Land Improvements	10702-991	-	5,351,752.12
Road Networks	10703-010	15,761,500.94	-
Flood Control Systems	10703-020	26,904,930.29	-
Other Infrastructure Assets	10703-990	1,766,566.99	-
Buildings	10704-010	119,712,714.52	-
Accumulated Depreciation - Buildings	10704-011	-	55,816,958.86
School Buildings	10704-020	37,881,302.66	-
Accumulated Depreciation - School Buildings	10704-021	-	11,631,652.34
Hospitals and Health Centers	10704-030	20,186,745.39	-
Accumulated Depreciation - Hospitals and Health Cente	10704-031	-	1,508,018.89
Markets	10704-040	109,509,354.84	-
Accumulated Depreciation - Markets	10704-041	-	28,573,015.79
Slaughterhouses	10704-050	6,651,711.80	-
Accumulated Depreciation - Slaughterhouses	10704-051	-	1,735,554.62

Account Title	Account Code	GENERAL	
		Debit	Credit
Hostels and Dormitories	10704-060	327,106.67	-
Other Structures	10704-990	313,300,393.68	-
Accumulated Depreciation - Other Structures	10704-991	-	114,869,849.90
Machinery	10705-010	2,362,811.12	-
Accumulated Depreciation - Machinery	10705-011	-	1,304,464.57
Office Equipment	10705-020	35,649,719.45	-
Accumulated Depreciation - Office Equipment	10705-021	-	24,455,832.74
Information and Communication Technology Equipment	10705-030	25,665,200.13	-
Accumulated Depreciation - Information and Communication	10705-031	-	12,164,982.18
Agricultural and Forestry Equipment	10705-040	4,145,540.00	-
Accumulated Depreciation - Agricultural and Forestry Equipment	10705-041	-	394,244.14
Communication Equipment	10705-070	5,444,554.62	-
Accumulated Depreciation - Communication Equipment	10705-071	-	3,697,345.24
Construction and Heavy Equipment	10705-080	35,414,842.51	-
Accumulated Depreciation - Construction and Heavy Equipment	10705-081	-	18,873,784.30
Disaster Response and Rescue Equipment	10705-090	4,024,974.00	-
Accumulated Depreciation - Disaster Response and Rescue Equipment	10705-091	-	1,560,454.31
Military, Police and Security Equipment	10705-100	5,913,009.45	-
Accumulated Depreciation - Military, Police and Security Equipment	10705-101	-	2,938,093.69
Medical Equipment	10705-110	5,390,908.21	-
Accumulated Depreciation - Medical Equipment	10705-111	-	1,504,539.54
Sports Equipment	10705-130	92,350.00	-
Accumulated Depreciation - Sports Equipment	10705-131	-	49,285.00
Technical and Scientific Equipment	10705-140	4,973,475.84	-
Accumulated Depreciation - Technical and Scientific Equipment	10705-141	-	3,152,955.89
Other Machinery and Equipment	10705-990	23,692,278.24	-
Accumulated Depreciation - Other Machinery and Equipment	10705-991	-	8,790,560.66
Motor Vehicles	10706-010	42,013,554.22	-
Accumulated Depreciation - Motor Vehicles	10706-011	-	24,022,585.24
Watercrafts	10706-040	2,189,099.07	-
Accumulated Depreciation - Watercrafts	10706-041	-	1,970,189.20
Other Transportation Equipment	10706-990	13,466,305.00	-
Accumulated Depreciation - Other Transportation Equipment	10706-991	-	6,501,058.38
Furniture and Fixtures	10707-010	8,043,948.71	-
Accumulated Depreciation - Furniture and Fixtures	10707-011	-	2,533,381.04
Books	10707-020	1,215,294.25	-
Accumulated Depreciation - Books	10707-021	-	555,177.83
Construction in Progress - Land Improvements	10710-010	95,485,551.84	-
Construction in Progress - Infrastructure Assets	10710-020	20,307,074.97	-
Construction in Progress - Buildings and Other Structures	10710-030	193,939,167.16	-
Work/Zoo Animals	10799-010	78,200.00	-
Other Property, Plant and Equipment	10799-990	40,042,505.62	-
Accumulated Depreciation - Other Property, Plant and Equipment	10799-991	-	23,626,748.02
Breeding Stocks	10801-010	14,000.00	-
Accounts Payable	20101-010	-	8,953,901.99
Due to Officers and Employees	20101-020	-	861,377.88
Loans Payable - Domestic	20102-040	-	119,329,084.85
Due to BIR	20201-010	-	3,319,819.60
Due to GSIS	20201-020	-	6,889,122.22
Due to Pag-IBIG	20201-030	-	228,125.28
Due to PhilHealth	20201-040	-	419,124.62
Due to NGAs	20201-050	-	3,799,054.40
Due to GOCCs	20201-060	-	165,492.34
Due to LGUs	20201-070	-	27,152,996.28
Due to Other Funds	20301-010	-	38,452,543.23

Account Title	Account Code	GENERAL	
		Debit	Credit
Bail Bonds Payable	20401-030		1,416,205.93
Guaranty/Security Deposits Payable	20401-040		17,017,789.76
Deferred Real Property Tax	20501-010		54,882,649.65
Other Deferred Credits	20501-990		83,152,118.91
Other Payables	29999-990		25,800,912.87
Government Equity	30101-010		2,073,560,601.97
<b>Total</b>		<b>2,822,983,406.27</b>	<b>2,822,983,406.27</b>

Certified Correct:

  
 PACIENCIA S.J. TABINAS  
 City Accountant