

CITY OF NAGA
 General Fund - Trial Balance
 As of June 30, 2017

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	2,569,672.30	
Petty Cash	10101-020	380,484.10	
Cash in Bank - Local Currency, Current Account	10102-010	246,539,652.08	
Cash in Bank - Local Currency, Savings Account	10102-020	632,741,438.35	
Accounts Receivable	10301-010	79,302.19	
Real Property Tax Receivable	10301-020	28,732,172.08	
Loans Receivable - Others	10301-990	63,397,257.86	
Due from National Government Agencies	10303-010	961,870.74	
Due from Government-Owned and/or Controlled Corporations	10303-020	200.00	
Due from Local Government Units	10303-030	7,281,727.36	
Due from Other Funds	10304-050	4,875,810.51	
Advances for Payroll	10305-020	189,492.60	
Advances to Special Disbursing Officer	10305-030	4,768,062.21	
Advances for Officers and Employees	10305-040	1,938,507.45	
Receivables - Disallowances/Charges	10306-010	1,747,293.81	
Due from Officers and Employees	10306-020	4,778.74	
Due from Non-Government Organizations/People's Organizations	10306-030	4,854,236.17	
Other Receivables	10306-990	4,335,670.44	
Food Supplies for Distribution	10402-010	1,819,000.00	
Welfare Goods for Distribution	10402-020	358,400.00	
Drugs and Medicines for Distribution	10402-030	1,049,450.00	
Agricultural Produce for Distribution	10402-060	849,660.00	
Textbooks and Instructional Materials for Distribution	10402-070	280,000.00	
Property and Equipment for Distribution	10402-090	1,236,762.00	
Office Supplies Inventory	10404-010	397,826.05	
Accountable Forms, Plates and Stickers	10404-020	558,385.82	
Non-Accountable Forms Inventory	10404-030	80,000.00	
Food Supplies Inventory	10404-050	226,565.00	
Drugs and Medicines Inventory	10404-060	3,614,415.40	
Medical, Dental and Laboratory Supplies Inventory	10404-070	428,743.05	
Fuel, Oil and Lubricants Inventory	10404-080	142,425.74	
Agricultural and Marine Supplies Inventory	10404-090	7,289,200.00	
Construction Materials Inventory	10404-130	4,618,085.15	
Other Supplies and Materials Inventory	10404-990	22,040,281.81	
Advances to Contractors	10501-010	6,546,433.51	
Prepaid Insurance	10501-050	1,954,674.61	
Other Prepayments	10501-990	669,513.44	
Discount on Advance Payments	10502-010	168,405.48	
Land	10701-010	1,290,224,435.79	
Other Land Improvements	10702-990	389,351,959.67	
Accumulated Depreciation - Other Land Improvements	10702-991		5,870,700.90
Road Networks	10703-010	83,767,988.77	
Accumulated Depreciation - Road Networks	10703-011		1,178,923.07
Flood Control Systems	10703-020	140,773,995.05	
Accumulated Depreciation - Flood Control Systems	10703-021		1,692,519.75
Sewer Systems	10703-030	1,782,006.56	
Accumulated Depreciation - Sewer Systems	10703-031		31,037.40
Water Supply Systems	10703-040	6,363,670.46	
Parks, Plazas and Monuments	10703-090	5,356,461.80	
Other Infrastructure Assets	10703-990	23,269,622.45	
Accumulated Depreciation - Other Infrastructure Assets	10703-991		96,666.84
Buildings	10704-010	125,027,871.98	
Accumulated Depreciation - Buildings	10704-011		62,301,541.78
School Buildings	10704-020	40,207,842.64	
Accumulated Depreciation - School Buildings	10704-021		12,834,659.46

Account Title	Account Code	Debit	Credit
Hospitals and Health Centers	10704-030	21,048,793.42	
Accumulated Depreciation - Hospitals and Health Centers	10704-031		2,024,230.47
Markets	10704-040	110,343,702.07	
Accumulated Depreciation - Markets	10704-041		32,740,314.71
Slaughterhouses	10704-050	8,453,781.41	
Accumulated Depreciation - Slaughterhouses	10704-051		1,847,525.52
Other Structures	10704-990	341,373,972.83	
Accumulated Depreciation - Other Structures	10704-991		132,516,108.31
Machinery	10705-010	2,542,811.12	
Accumulated Depreciation - Machinery	10705-011		1,501,014.58
Office Equipment	10705-020	39,275,162.20	
Accumulated Depreciation - Office Equipment	10705-021		26,139,924.74
Information and Communication Technology Equipment	10705-030	29,057,462.08	
Accumulated Depreciation - Information and Communication Technology Equipment	10705-031		14,516,719.77
Agricultural and Forestry Equipment	10705-040	4,735,102.00	
Accumulated Depreciation - Agricultural and Forestry Equipment	10705-041		598,007.74
Communication Equipment	10705-070	6,078,919.62	
Accumulated Depreciation - Communication Equipment	10705-071		3,887,349.58
Construction and Heavy Equipment	10705-080	51,314,842.51	
Accumulated Depreciation - Construction and Heavy Equipment	10705-081		21,131,396.96
Disaster Response and Rescue Equipment	10705-090	4,774,423.41	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10705-091		1,943,516.59
Military, Police and Security Equipment	10705-100	5,913,009.45	
Accumulated Depreciation - Military, Police and Security Equipment	10705-101		3,460,855.72
Medical Equipment	10705-110	6,854,029.53	
Accumulated Depreciation - Medical Equipment	10705-111		2,027,098.45
Sports Equipment	10705-130	92,350.00	
Accumulated Depreciation - Sports Equipment	10705-131		56,935.00
Technical and Scientific Equipment	10705-140	5,975,418.84	
Accumulated Depreciation - Technical and Scientific Equipment	10705-141		3,340,123.79
Other Machinery and Equipment	10705-990	25,102,872.19	
Accumulated Depreciation - Other Machinery and Equipment	10705-991		10,588,460.96
Motor Vehicles	10706-010	42,722,914.22	
Accumulated Depreciation - Motor Vehicles	10706-011		26,098,069.32
Watercrafts	10706-040	2,504,857.31	
Accumulated Depreciation - Watercrafts	10706-041		1,970,189.20
Other Transportation Equipment	10706-990	13,551,637.12	
Accumulated Depreciation - Other Transportation Equipment	10706-991		8,281,512.63
Furniture and Fixtures	10707-010	10,169,544.04	
Accumulated Depreciation - Furniture and Fixtures	10707-011		3,193,099.59
Books	10707-020	1,983,528.00	
Accumulated Depreciation - Books	10707-021		747,783.74
Construction in Progress - Land Improvements	10710-010	96,865,242.03	
Construction in Progress - Infrastructure Assets	10710-020	19,569,310.35	
Construction in Progress - Buildings and Other Structures	10710-030	202,569,086.14	
Work/Zoo Animals	10799-010	78,200.00	
Other Property, Plant and Equipment	10799-990	41,269,055.62	
Accumulated Depreciation - Other Property, Plant and Equipment	10799-991		25,034,754.29
Breeding Stocks	10801-010	14,000.00	
Accounts Payable	20101-010		22,616,932.53
Due to Officers and Employees	20101-020		1,502,685.23
Loans Payable - Domestic	20102-040		93,941,778.74
Due to BIR	20201-010		3,338,882.21
Due to GSIS	20201-020		7,515,760.26
Due to Pag-IBIG	20201-030		1,729,200.34
Due to PhilHealth	20201-040		390,502.06
Due to NGAs	20201-050		3,638,522.94
Due to GOCCs	20201-060		336,222.61
Due to LGUs	20201-070		36,707,275.16