

**CITY OF NAGA**  
**General Fund - Trial Balance**  
**As of September 30, 2016**

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	1,943,337.06	
Petty Cash	10101-020	635,710.73	
Cash in Bank - Local Currency, Current Account	10102-010	131,139,131.28	
Cash in Bank - Local Currency, Savings Account	10102-020	628,195,071.53	
Guaranty Deposits	10205-020	909,407.95	
Accounts Receivable	10301-010	79,302.11	
Real Property Tax Receivable	10301-020	89,560,573.52	
Loans Receivable - Others	10301-990	63,706,170.29	
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	6,037,387.43	
Due from Other Funds	10304-050	3,858,894.48	
Advances for Payroll	10305-020	190,031.60	
Advances to Special Disbursing Officer	10305-030	13,387,679.39	
Advances for Officers and Employees	10305-040	2,668,831.29	
Receivables - Disallowances/Charges	10306-010	1,748,019.81	
Due from Officers and Employees	10306-020	26,997.62	
Due from Non-Government Organizations/People's Organizations	10306-030	5,196,548.51	
Other Receivables	10306-990	3,246,943.49	
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	
Textbooks and Instructional Materials for Distribution	10402-070	240,000.00	
Office Supplies Inventory	10404-010	1,531,645.45	
Accountable Forms, Plates and Stickers	10404-020	505,582.56	
Non-Accountable Forms Inventory	10404-030	80,000.00	
Food Supplies Inventory	10404-050	4,620,779.00	
Drugs and Medicines Inventory	10404-060	11,512,620.11	
Medical, Dental and Laboratory Supplies Inventory	10404-070	1,647,342.27	
Fuel, Oil and Lubricants Inventory	10404-080	2,573.15	
Agricultural and Marine Supplies Inventory	10404-090	7,956,247.60	
Textbooks and Instructional Materials Inventory	10404-100	492,600.00	
Construction Materials Inventory	10404-130	4,860,293.39	
Other Supplies and Materials Inventory	10404-990	26,252,047.24	
Advances to Contractors	10501-010	3,860,847.36	
Prepaid Insurance	10501-050	1,919,357.68	
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	22,631,839.15	
Flood Control Systems	10703-020	30,978,306.38	
Sewer Systems	10703-030	356,500.00	
Power Supply Systems	10703-050	68,000.00	
Other Infrastructure Assets	10703-990	1,837,746.99	
Buildings	10704-010	120,415,050.29	
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 Centers	10704-031		1,508,018.89
Markets	10704-040	110,343,702.07	
Accumulated Depreciation - Markets	10704-041		28,573,015.79
Slaughterhouses	10704-050	7,624,882.88	
Accumulated Depreciation - Slaughterhouses	10704-051		1,735,554.62

Account Title	Account Code	Debit	Credit
Hostels and Dormitories	10704-060	554,567.65	
Other Structures	10704-990	328,263,131.57	
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	36,000,944.43	
Accumulated Depreciation - Office Equipment	10705-021		24,455,832.74
Information and Communication Technology Equipment	10705-030	25,858,376.13	
Accumulated Depreciation - Information and Communication Technology Equipment	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	3,416,334.00	
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	6,018,048.21	
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	5,723,475.84	
Accumulated Depreciation - Technical and Scientific Equipment	10705-141		3,152,955.89
Other Machinery and Equipment	10705-990	23,730,809.19	
Accumulated Depreciation - Other Machinery and Equipment	10705-991		8,790,560.66
Motor Vehicles	10706-010	42,083,454.22	
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	8,236,178.80	
Accumulated Depreciation - Furniture and Fixtures	10707-011		2,533,381.04
Books	10707-020	1,572,011.00	
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	20,626,016.46	
Construction in Progress - Buildings and Other Structures	10710-030	190,179,645.49	
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		7,351,390.64
Due to Officers and Employees	20101-020		833,307.80
Loans Payable - Domestic	20102-040		112,467,010.17
Due to BIR	20201-010		3,293,016.80
Due to GSIS	20201-020		6,887,613.79
Due to Pag-IBIG	20201-030		367,838.35
Due to PhilHealth	20201-040		407,149.62
Due to NGAs	20201-050		3,269,999.65
Due to GOCCs	20201-060		178,672.57
Due to LGUs	20201-070		9,367,746.23
Due to Other Funds	20301-010		38,754,832.06
Bail Bonds Payable	20401-030		1,416,205.93
Guaranty/Security Deposits Payable	20401-040		17,070,057.32
Deferred Real Property Tax	20501-010		47,157,323.61