

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

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	2,402,733.53	
Petty Cash	10101-020	330,642.66	
Cash in Bank - Local Currency, Current Account	10102-010	233,357,563.57	
Cash in Bank - Local Currency, Savings Account	10102-020	684,327,459.21	
Accounts Receivable	10301-010	79,302.19	
Real Property Tax Receivable	10301-020	20,298,614.96	
Loans Receivable - Others	10301-990	64,238,694.73	
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	6,875,047.36	
Due from Other Funds	10304-050	7,916,040.28	
Advances for Payroll	10305-020	581,076.72	
Advances to Special Disbursing Officer	10305-030	6,194,789.04	
Advances for Officers and Employees	10305-040	1,848,588.15	
Receivables - Disallowances/Charges	10306-010	1,747,293.81	
Due from Officers and Employees	10306-020	2,502.77	
Due from Non-Government Organizations/People's Organizations	10306-030	5,719,018.43	
Other Receivables	10306-990	4,335,670.44	
Food Supplies for Distribution	10402-010	1,830,000.00	
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	196,195.00	
Property and Equipment for Distribution	10402-090	1,236,762.00	
Office Supplies Inventory	10404-010	1,436,730.99	
Accountable Forms, Plates and Stickers	10404-020	402,415.13	
Non-Accountable Forms Inventory	10404-030	80,000.00	
Food Supplies Inventory	10404-050	226,565.00	
Drugs and Medicines Inventory	10404-060	6,635,944.30	
Medical, Dental and Laboratory Supplies Inventory	10404-070	517,253.05	
Fuel, Oil and Lubricants Inventory	10404-080	142,515.54	
Agricultural and Marine Supplies Inventory	10404-090	7,289,200.00	
Textbooks and Instructional Materials Inventory	10404-100	158,485.00	
Construction Materials Inventory	10404-130	4,618,085.15	
Other Supplies and Materials Inventory	10404-990	25,438,162.08	
Advances to Contractors	10501-010	4,102,379.94	
Prepaid Insurance	10501-050	2,122,006.70	
Other Prepayments	10501-990	669,513.44	
Discount on Advance Payments	10502-010	290,418.24	
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	87,727,186.75	
Accumulated Depreciation - Road Networks	10703-011		1,178,923.07
Flood Control Systems	10703-020	144,857,035.18	
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	
Seaport Systems	10703-070	18,670,106.47	
Parks, Plazas and Monuments	10703-090	5,356,461.80	
Other Infrastructure Assets	10703-990	24,447,377.62	
Accumulated Depreciation - Other Infrastructure Assets	10703-991		96,666.84
Buildings	10704-010	125,027,871.98	

Account Title	Account Code	Debit	Credit
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
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	16,473,626.16	
Accumulated Depreciation - Slaughterhouses	10704-051		1,847,525.52
Other Structures	10704-990	350,578,332.83	
Accumulated Depreciation - Other Structures	10704-991		132,516,108.31
Machinery	10705-010	2,566,811.12	
Accumulated Depreciation - Machinery	10705-011		1,501,014.58
Office Equipment	10705-020	39,646,725.35	
Accumulated Depreciation - Office Equipment	10705-021		26,139,924.74
Information and Communication Technology Equipment	10705-030	30,484,470.08	
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	6,185,521.62	
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	7,452,037.53	
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	25,378,518.29	
Accumulated Depreciation - Other Machinery and Equipment	10705-991		10,588,460.96
Motor Vehicles	10706-010	46,720,220.22	
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	10,301,156.04	
Accumulated Depreciation - Furniture and Fixtures	10707-011		3,193,099.59
Books	10707-020	2,189,724.70	
Accumulated Depreciation - Books	10707-021		747,783.74
Construction in Progress - Land Improvements	10710-010	97,656,698.62	
Construction in Progress - Infrastructure Assets	10710-020	26,347,785.74	
Construction in Progress - Buildings and Other Structures	10710-030	190,780,968.37	
Work/Zoo Animals	10799-010	78,200.00	
Other Property, Plant and Equipment	10799-990	41,317,045.62	
Accumulated Depreciation - Other Property, Plant and Equipment	10799-991		25,034,754.29
Breeding Stocks	10801-010	14,000.00	
Accounts Payable	20101-010		24,138,600.56
Due to Officers and Employees	20101-020		1,371,169.00
Loans Payable - Domestic	20102-040		90,086,981.30
Due to BIR	20201-010		3,642,873.32
Due to GSIS	20201-020		7,656,603.96
Due to Pag-IBIG	20201-030		1,787,343.88