

CITY OF NAGA

General Fund - Pre-Closing Trial Balance
As of December 31, 2016

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	24,990,487.99	
Cash in Bank - Local Currency, Current Account	10102-010	86,715,623.85	
Cash in Bank - Local Currency, Savings Account	10102-020	629,559,719.79	
Accounts Receivable	10301-010	79,302.17	
Real Property Tax Receivable	10301-020	78,695,057.96	
Loans Receivable - Others	10301-990	63,613,354.71	
Due from National Government Agencies	10303-010	968,757.19	
Due from Government-Owned and/or Controlled Corporations	10303-020	200.00	
Due from Local Government Units	10303-030	6,732,093.34	
Due from Other Funds	10304-050	5,496,666.59	
Advances for Payroll	10305-020	189,492.60	
Advances to Special Disbursing Officer	10305-030	5,636,519.74	
Advances for Officers and Employees	10305-040	2,103,742.47	
Receivables - Disallowances/Charges	10306-010	1,748,019.81	
Due from Officers and Employees	10306-020	102,683.92	
Due from Non-Government Organizations/People's Organizations	10306-030	4,647,552.19	
Other Receivables	10306-990	4,145,279.49	
Food Supplies for Distribution	10402-010	26,046,539.97	
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	
Property and Equipment for Distribution	10402-090	862,812.00	
Office Supplies Inventory	10404-010	171,614.81	
Accountable Forms, Plates and Stickers	10404-020	1,201,006.54	
Non-Accountable Forms Inventory	10404-030	80,000.00	
Food Supplies Inventory	10404-050	934,205.00	
Drugs and Medicines Inventory	10404-060	12,344,645.95	
Medical, Dental and Laboratory Supplies Inventory	10404-070	1,676,502.27	
Fuel, Oil and Lubricants Inventory	10404-080	2,572.85	
Agricultural and Marine Supplies Inventory	10404-090	8,163,412.00	
Textbooks and Instructional Materials Inventory	10404-100	492,600.00	
Construction Materials Inventory	10404-130	6,037,488.49	
Other Supplies and Materials Inventory	10404-990	25,125,995.92	
Advances to Contractors	10501-010	5,032,822.07	
Prepaid Insurance	10501-050	1,538,390.49	
Other Prepayments	10501-990	669,513.44	
Land	10701-010	189,249,899.79	
Other Land Improvements	10702-990	387,959,028.53	
Accumulated Depreciation - Other Land Improvements	10702-991		5,870,700.90
Road Networks	10703-010	79,287,540.15	
Accumulated Depreciation - Road Networks	10703-011		1,178,923.07
Flood Control Systems	10703-020	139,795,324.68	
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	22,772,042.45	
Accumulated Depreciation - Other Infrastructure Assets	10703-991		96,666.84
Buildings	10704-010	122,519,182.09	
Accumulated Depreciation - Buildings	10704-011		62,301,541.78
School Buildings	10704-020	38,711,416.00	
Accumulated Depreciation - School Buildings	10704-021		12,834,659.46
Hospitals and Health Centers	10704-030	20,186,745.39	

Account Title	Account Code	Debit	Credit
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	7,624,882.88	
Accumulated Depreciation - Slaughterhouses	10704-051		1,847,525.52
Other Structures	10704-990	335,025,950.60	
Accumulated Depreciation - Other Structures	10704-991		132,516,108.31
Machinery	10705-010	2,362,811.12	
Accumulated Depreciation - Machinery	10705-011		1,501,014.58
Office Equipment	10705-020	38,229,320.20	
Accumulated Depreciation - Office Equipment	10705-021		26,139,924.74
Information and Communication Technology Equipment	10705-030	27,841,031.08	
Accumulated Depreciation - Information and Communication Equipment	10705-031		14,542,709.77
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	3,919,623.41	
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	6,434,513.21	
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	5,723,475.84	
Accumulated Depreciation - Technical and Scientific Equipment	10705-141		3,340,123.79
Other Machinery and Equipment	10705-990	24,726,798.19	
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	2,189,099.07	
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	9,469,441.39	
Accumulated Depreciation - Furniture and Fixtures	10707-011		3,193,099.59
Books	10707-020	1,979,028.00	
Accumulated Depreciation - Books	10707-021		747,783.74
Construction in Progress - Land Improvements	10710-010	95,485,551.84	
Construction in Progress - Infrastructure Assets	10710-020	20,616,208.73	
Construction in Progress - Buildings and Other Structures	10710-030	192,438,235.08	
Work/Zoo Animals	10799-010	78,200.00	
Other Property, Plant and Equipment	10799-990	40,298,595.62	
Accumulated Depreciation - Other Property, Plant and Equipment	10799-991		25,034,754.29
Breeding Stocks	10801-010	14,000.00	
Accounts Payable	20101-010		60,983,627.63
Due to Officers and Employees	20101-020		3,067,221.07
Loans Payable - Domestic	20102-040		102,597,658.30
Due to BIR	20201-010		5,262,817.24
Due to GSIS	20201-020		6,992,937.21
Due to Pag-IBIG	20201-030		1,563,629.19
Due to PhilHealth	20201-040		403,799.62
Due to NGAs	20201-050		2,998,670.42
Due to GOCCs	20201-060		239,126.50
Due to LGUs	20201-070		10,845,365.07