


CITY OF NAGA
 Post-Closing Trial Balance
 As of December 31, 2017

Account Title	Account Code	GENERAL	
		Debit	Credit
Cash Local Treasury	10101-010	27,979,106.67	
Cash in Bank - Local Currency, Current Account	10102-010	198,065,788.75	
Cash in Bank - Local Currency, Savings Account	10102-020	686,952,175.79	
Accounts Receivable	10301-010	79,302.20	
Real Property Tax Receivable	10301-020	6,202,774.70	
Loans Receivable - Others	10301-990	64,591,410.98	
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	5,074,935.19	
Due from Other Funds	10304-050	7,671,671.48	
Advances for Payroll	10305-020	189,492.60	
Advances to Special Disbursing Officer	10305-030	6,027,528.91	
Advances for Officers and Employees	10305-040	1,903,243.71	
Receivables - Disallowances/Charges	10306-010	1,747,293.81	
Due from Officers and Employees	10306-020	386,531.49	
Due from Non-Government Organizations/People's Orga	10306-030	5,968,618.68	-
Other Receivables	10306-990	4,338,849.61	-
Food Supplies for Distribution	10402-010	1,000,000.00	-
Welfare Goods for Distribution	10402-020	358,400.00	-
Agricultural and Marine Supplies for Distribution	10402-050	137,935.00	-
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	1,829,956.16	-
Accountable Forms, Plates and Stickers	10404-020	66,255.65	-
Non-Accountable Forms Inventory	10404-030	132,500.00	-
Food Supplies Inventory	10404-050	406,565.00	-
Drugs and Medicines Inventory	10404-060	9,601,722.78	-
Medical, Dental and Laboratory Supplies Inventory	10404-070	1,450,867.85	-
Fuel, Oil and Lubricants Inventory	10404-080	144,888.41	-
Agricultural and Marine Supplies Inventory	10404-090	7,282,712.00	-
Textbooks and Instructional Materials Inventory	10404-100	158,485.00	-
Construction Materials Inventory	10404-130	5,465,618.95	-
Other Supplies and Materials Inventory	10404-990	27,973,213.90	-
Advances to Contractors	10501-010	6,332,194.97	-
Prepaid Insurance	10501-050	557,612.96	-
Other Prepayments	10501-990	1,977,850.91	-
Discount on Advance Payments	10502-010	14,123,775.51	-
Land	10701-010	1,331,524,675.49	-
Other Land Improvements	10702-990	390,186,982.73	-
Accumulated Depreciation - Other Land Improvements	10702-991	-	6,222,512.44
Road Networks	10703-010	347,433,623.18	-
Accumulated Depreciation - Road Networks	10703-011	-	9,176,861.61
Flood Control Systems	10703-020	191,632,959.30	-
Accumulated Depreciation - Flood Control Systems	10703-021	-	15,159,320.94
Sewer Systems	10703-030	1,782,006.56	-
Accumulated Depreciation - Sewer Systems	10703-031	-	200,328.02
Water Supply Systems	10703-040	9,305,453.68	-
Accumulated Depreciation - Water Supply Systems	10703-041	-	604,548.69
Power Supply Systems	10703-050	2,006,621.58	-

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Accumulated Depreciation - Power Supply Systems	10703-051	-	12,095.64
Seaport Systems	10703-070	18,670,106.47	-
Accumulated Depreciation - Seaport Systems	10703-071	-	295,610.02
Parks, Plazas and Monuments	10703-090	5,356,461.80	-
Accumulated Depreciation - Parks, Plazas and Monumen	10703-091	-	508,863.87
Other Infrastructure Assets	10703-990	38,001,890.11	-
Accumulated Depreciation - Other Infrastructure Assets	10703-991	-	2,340,408.35
Buildings	10704-010	127,430,626.95	-
Accumulated Depreciation - Buildings	10704-011	-	68,916,663.06
School Buildings	10704-020	41,114,947.39	-
Accumulated Depreciation - School Buildings	10704-021	-	14,164,884.63
Hospitals and Health Centers	10704-030	21,800,452.49	-
Accumulated Depreciation - Hospitals and Health Center	10704-031	-	2,854,933.56
Markets	10704-040	110,343,702.07	-
Accumulated Depreciation - Markets	10704-041	-	36,931,601.11
Slaughterhouses	10704-050	18,376,602.08	-
Accumulated Depreciation - Slaughterhouses	10704-051	-	2,151,322.48
Other Structures	10704-990	351,852,379.14	-
Accumulated Depreciation - Other Structures	10704-991	-	152,656,980.77
Machinery	10705-010	2,704,331.12	-
Accumulated Depreciation - Machinery	10705-011	-	1,717,333.61
Office Equipment	10705-020	42,089,622.18	-
Accumulated Depreciation - Office Equipment	10705-021	-	28,425,325.80
Information and Communication Technology Equipment	10705-030	34,452,156.82	-
Accumulated Depreciation - Information and Communica	10705-031	-	17,138,403.13
Agricultural and Forestry Equipment	10705-040	4,744,702.00	-
Accumulated Depreciation - Agricultural and Forestry E	10705-041	-	934,346.92
Communication Equipment	10705-070	6,303,987.62	-
Accumulated Depreciation - Communication Equipment	10705-071	-	4,141,849.77
Construction and Heavy Equipment	10705-080	67,459,732.51	-
Accumulated Depreciation - Construction and Heavy Equ	10705-081	-	25,025,384.62
Disaster Response and Rescue Equipment	10705-090	4,774,423.41	-
Accumulated Depreciation - Disaster Response and Resc	10705-091	-	2,472,947.94
Military, Police and Security Equipment	10705-100	5,913,009.45	-
Accumulated Depreciation - Military, Police and Security	10705-101	-	3,983,617.75
Medical Equipment	10705-110	12,239,397.53	-
Accumulated Depreciation - Medical Equipment	10705-111	-	2,662,966.44
Sports Equipment	10705-130	92,350.00	-
Accumulated Depreciation - Sports Equipment	10705-131	-	64,585.00
Technical and Scientific Equipment	10705-140	5,975,418.84	-
Accumulated Depreciation - Technical and Scientific Eq	10705-141	-	3,586,153.24
Other Machinery and Equipment	10705-990	26,734,090.29	-
Accumulated Depreciation - Other Machinery and Equip	10705-991	-	12,486,259.31
Motor Vehicles	10706-010	46,845,010.22	-
Accumulated Depreciation - Motor Vehicles	10706-011	-	28,246,884.90
Watercrafts	10706-040	2,504,857.31	-
Accumulated Depreciation - Watercrafts	10706-041	-	1,985,187.72
Other Transportation Equipment	10706-990	13,591,637.12	-
Accumulated Depreciation - Other Transportation Equip	10706-991	-	9,930,113.38
Furniture and Fixtures	10707-010	11,980,861.27	-
Accumulated Depreciation - Furniture and Fixtures	10707-011	-	4,010,839.77
Books	10707-020	2,667,648.72	-
Accumulated Depreciation - Books	10707-021	-	1,013,966.70

Account Title	Account Code	GENERAL	
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Construction in Progress - Land Improvements	10710-010	55,565,002.33	-
Construction in Progress - Infrastructure Assets	10710-020	26,762,260.15	-
Construction in Progress - Buildings and Other Structure	10710-030	199,804,922.88	-
Work/Zoo Animals	10799-010	78,200.00	-
Other Property, Plant and Equipment	10799-990	43,097,791.02	-
Accumulated Depreciation - Other Property, Plant and E	10799-991	-	26,536,714.52
Breeding Stocks	10801-010	14,000.00	-
Accounts Payable	20101-010		81,639,682.11
Due to Officers and Employees	20101-020		4,450,531.55
Loans Payable - Domestic	20102-040		87,178,468.54
Due to BIR	20201-010		5,121,209.05
Due to GSIS	20201-020		8,121,474.35
Due to Pag-IBIG	20201-030		1,831,772.00
Due to PhilHealth	20201-040		415,724.62
Due to NGAs	20201-050		3,975,846.66
Due to GOCCs	20201-060		475,182.35
Due to LGUs	20201-070		28,017,130.11
Due to Other Funds	20301-010		95,345,954.73
Bail Bonds Payable	20401-030		1,416,205.93
Guaranty/Security Deposits Payable	20401-040		22,672,510.00
Deferred Real Property Tax	20501-010		4,799,686.49
Other Deferred Credits	20501-990		92,096,771.01
Other Payables	29999-990		18,986,776.92
Government Equity	30101-010		3,779,534,129.04
Total		4,722,638,871.17	4,722,638,871.17

Certified Correct:


PACIENCIA S.J. TABINAS
 City Accountant