

CITY OF NAGA
Post-Closing Trial Balance
As of December 31, 2013

Account Title	Account Code	GENERAL	
		Debit	Credit
Cash in Vault	101	26,359,770.31	
Cash - Disbursing Officers	103	11,204,399.24	
Cash in Bank - Local Currency, Current Account	111	57,861,850.73	
Cash in Bank - Local Currency, Savings Account	112	412,174,627.07	
Accounts Receivable	121	78,851.76	
Due from Officers and Employees	123	2,348,543.56	
Loans Receivable - Others	126	56,094,866.67	
Real Property Tax Receivable	127	110,504,740.42	
Due from NGAs	136	1,127,188.63	
Due from GOCCs	137	200.00	
Due from LGUs	138	6,501,270.12	
Due from NGOs/POs	139	3,009,274.23	
Due from Other Funds	144	4,986,214.77	
Receivables - Disallowances/Charges	146	1,748,019.81	
Other Receivables	149	7,138,253.99	
Office Supplies Inventory	155	58,907.60	
Accountable Forms Inventory	156	24,486.32	
Animal/Zoological Supplies Inventory	157	80,000.00	
Food Supplies Inventory	158	17,778,155.00	
Drugs and Medicines Inventory	159	1,832,116.23	
Medical, Dental and Laboratory Supplies Inventory	160	165,967.00	
Gasoline, Oil and Lubricants Inventory	161	783.55	
Agricultural Supplies Inventory	162	2,726,126.40	
Other Supplies Inventory	165	11,050,870.46	
Spare Parts Inventory	167	101,925.00	
Construction Materials Inventory	168	1,585,266.30	
Other Agricultural, Fishery and Forestry Products Invent	176	89,400.00	
Prepaid Insurance	178	1,593,482.77	
Advances to Contractors	181	3,896,650.53	
Other Prepaid Expenses	185	669,513.44	
Guaranty Deposits	186	466,266.71	
Other Current Assets	189	500,000.00	
Land	201	165,425,873.39	
Land Improvements	202	385,192,098.28	
Accumulated Depreciation – Land Improvements	302		4,527,155.90
Electrification, Power and Energy Structures	205	9,658,643.72	
Accumulated Depreciation - Electrification, Power and	305		2,537,761.04
Office Buildings	211	105,472,425.59	
Accumulated Depreciation - Office Buildings	311		42,837,494.22
School Buildings	212	35,593,185.07	
Accumulated Depreciation - School Buildings	312		9,297,029.54
Hospitals and Health Centers	213	6,396,141.21	
Accumulated Depreciation - Hospitals and Health Cen	313		1,185,245.08
Markets and Slaughterhouses	214	113,616,952.77	
Accumulated Depreciation - Markets and Slaughterhou	314		21,455,460.52
Other Structures	215	297,056,395.20	
Accumulated Depreciation - Other Structures	315		78,065,052.61
Office Equipment	221	27,982,806.72	
Accumulated Depreciation - Office Equipment	321		22,071,354.81
Furniture and Fixtures	222	4,910,920.21	
Accumulated Depreciation - Furniture and Fixtures	322		1,462,261.49
IT Equipment and Software	223	17,267,535.76	

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Accumulated Depreciation - IT Equipment	323		7,696,993.03
Library Books	224	507,468.12	
Accumulated Depreciation - Library Books	324		388,940.38
Machineries	226	1,910,509.12	
Accumulated Depreciation - Machineries	326		891,667.85
Agricultural, Fishery and Forestry Equipment	227	1,865,040.00	
Accumulated Depreciation - Agricultural, Fishery and F	327		165,181.12
Communication Equipment	229	4,788,156.92	
Accumulated Depreciation - Communication Equipmer	329		3,332,741.42
Construction and Heavy Equipment	230	23,389,842.51	
Accumulated Depreciation - Construction and Heavy E	330		13,354,865.28
Disaster Response and Rescue Equipment	231	1,582,475.00	
Accumulated Depreciation - Disaster Response and R	331		934,527.07
Hospital Equipment	232	1,633,242.35	
Accumulated Depreciation - Hospital Equipment	332		648,004.67
Medical, Dental and Laboratory Equipment	233	718,342.90	
Accumulated Depreciation - Medical, Dental and Labor	333		272,664.43
Military and Police Equipment	234	5,913,009.45	
Accumulated Depreciation - Military and Police Equipm	334		1,741,644.85
Sports Equipment	235	92,350.00	
Accumulated Depreciation - Sports Equipment	335		31,784.25
Technical and Scientific Equipment	236	4,901,659.84	
Accumulated Depreciation - Technical and Scientific E	336		4,611,825.28
Other Machineries and Equipment	240	11,393,856.47	
Accumulated Depreciation - Other Machineries and Eq	340		6,044,601.30
Motor Vehicles	241	32,979,314.22	
Accumulated Depreciation - Motor Vehicles	341		20,671,645.42
Watercrafts	244	2,189,099.07	
Accumulated Depreciation - Watercrafts	344		1,970,189.20
Other Transportation Equipment	248	9,906,000.00	
Accumulated Depreciation - Other Transportation Equi	348		2,771,056.06
Other Property, Plant and Equipment	250	35,025,624.59	
Accumulated Depreciation - Other Property, Plant and	350		20,744,518.88
Construction in Progress - Agency Assets	264	263,932,309.66	
Construction in Progress - Roads, Highways and Bridge	266	6,665,673.36	
Construction in Progress - Irrigation, Canals and Laterals	270	1,122,375.56	
Construction in Progress - Flood Controls	271	9,167,297.35	
Construction in Progress - Waterways, Aqueducts, Seaw	272	350,005.02	
Construction in Progress - Other Public Infrastructures	273	6,739,526.11	
Work/Other Animals	281	78,200.00	
Breeding Stocks	282	14,000.00	
Arts, Archeological Specimen and Other Exhibits	283	632,354.36	
Other Assets	290	1,298,948.17	
Accounts Payable	401		70,555,923.29
Due to Officers and Employees	403		1,693,004.57
Due to BIR	412		6,154,326.89
Due to GSIS	413		6,868,611.13
Due to PAG-IBIG	414		1,068,124.25
Due to PHILHEALTH	415		303,165.62
Due to Other NGAs	416		510,774.07
Due to Other GOCCs	417		46,488.33
Due to LGUs	418		6,625,009.82
Due to Other Funds	424		106,632,519.15
Guaranty Deposits Payable	426		17,315,288.12
Performance/Bidders/Bail Bonds Payable	427		1,416,205.93

Account Title	Account Code	GENERAL	
		Debit	Credit
<i>Tax Refunds Payable</i>	429		11,543.28
<i>Other Payables</i>	439		12,509,147.36
<i>Loans Payable - Domestic</i>	444		192,661,434.33
<i>Deferred Real Property Tax Income</i>	451		76,131,787.24
<i>Other Deferred Credits</i>	455		109,802,794.91
<i>Government Equity</i>	501		1,461,109,832.70
Total		2,341,127,646.69	2,341,127,646.69

Certified Correct:


PACIENCIA S.J. TABINAS
City Accountant