

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

Account Title	Account Code		
		Debit	Credit
Cash in Bank - Local Currency, Current Account	111	20,414,442.66	
Accounts Receivable	121	150.08	
Due from Officers and Employees	123	1,066,260.27	
Loans Receivable - Others	126	26,235,475.87	
Due from LGUs	138	4,591,413.26	
Due from NGOs/POs	139	2,396,310.00	
Due from Other Funds	144	109,605.60	
Other Receivables	149	45,166.10	
Other Supplies Inventory	165	2,111,460.00	
Construction Materials Inventory	168	770,883.04	
Advances to Contractors	181	1,100,078.87	
Land	201	10,093,244.69	
Land Improvements	202	65,253,543.06	
Accumulated Depreciation – Land Improvements	302		1,986,196.96
Electrification, Power and Energy Structures	205	3,255,035.00	
Accumulated Depreciation - Electrification, Power and	305		877,562.91
Office Buildings	211	633,209.33	
Accumulated Depreciation - Office Buildings	311		604,077.33
School Buildings	212	3,765,214.01	
Accumulated Depreciation - School Buildings	312		655,218.08
Hospitals and Health Centers	213	1,545,762.21	
Accumulated Depreciation - Hospitals and Health Cen	313		130,338.26
Markets and Slaughterhouses	214	26,454,219.10	
Accumulated Depreciation - Markets and Slaughterhou	314		285,238.65
Other Structures	215	36,923,179.82	
Accumulated Depreciation - Other Structures	315		19,154,010.26
Office Equipment	221	809,312.34	
Accumulated Depreciation - Office Equipment	321		609,101.94
Furniture and Fixtures	222	207,045.05	
Accumulated Depreciation - Furniture and Fixtures	322		56,475.39
IT Equipment and Software	223	2,372,663.41	
Accumulated Depreciation - IT Equipment	323		305,670.61
Library Books	224	29,556.00	
Accumulated Depreciation - Library Books	324		26,600.40
Machineries	226	182,087.12	
Accumulated Depreciation - Machineries	326		163,878.41
Agricultural, Fishery and Forestry Equipment	227	1,180,600.00	
Accumulated Depreciation - Agricultural, Fishery and F	327		146,769.00
Communication Equipment	229	1,837,515.00	
Accumulated Depreciation - Communication Equipmen	329		1,073,744.83
Construction and Heavy Equipment	230	9,677,620.72	
Accumulated Depreciation - Construction and Heavy E	330		2,860,503.28
Disaster Response and Rescue Equipment	231	1,293,952.00	
Accumulated Depreciation - Disaster Response and R	331		862,038.97
Military and Police Equipment	234	2,378,203.00	
Accumulated Depreciation - Military and Police Equipm	334		357,930.45
Technical and Scientific Equipment	236	510,436.63	
Accumulated Depreciation - Technical and Scientific E	336		413,453.70
Other Machineries and Equipment	240	5,417,456.00	
Accumulated Depreciation - Other Machineries and Eq	340		864,997.08
Motor Vehicles	241	1,793,776.38	

Account Title	Account Code		
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Accumulated Depreciation - Motor Vehicles	341		744,576.00
Watercrafts	244	545,464.00	
Accumulated Depreciation - Watercrafts	344		441,825.84
Other Transportation Equipment	248	8,330,000.00	
Accumulated Depreciation - Other Transportation Equi	348		1,835,464.29
Other Property, Plant and Equipment	250	4,180,993.53	
Accumulated Depreciation - Other Property, Plant and	350		1,730,107.89
Construction in Progress - Agency Assets	264	97,235,234.26	
Construction in Progress - Roads, Highways and Bridge	266	1,229,926.02	
Construction in Progress - Flood Controls	271	3,900,925.31	
Construction in Progress - Waterways, Aqueducts, Seav	272	350,005.02	
Construction in Progress - Other Public Infrastructures	273	2,977,810.59	
Accounts Payable	401		16,379,817.96
Due to Officers and Employees	403		35,648.28
Due to BIR	412		485,864.56
Due to Other Funds	424		3,382,571.13
Guaranty Deposits Payable	426		2,496,405.25
Other Deferred Credits	455		13,399,400.00
Government Equity	501		280,839,747.64
Total		353,205,235.35	353,205,235.35

Certified Correct:


PACIENCIA S.J. TABINAS
City Accountant