

**CITY OF NAGA**  
**General Fund - Trial Balance**  
**As of June 30, 2019**

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	1,950,361.62	
Petty Cash	10101-020	429,728.21	
Cash in Bank - Local Currency, Current Account	10102-010	307,408,753.86	
Cash in Bank -Local Currency, Time Deposits	10201-010	652,340,402.28	
Accounts Receivable	10301-010	83,812.29	
Real Property Tax Receivable	10301-020	29,169,498.54	
Loans Receivable - Others	10301-990	68,589,488.75	
Due from National Government Agencies	10303-010	1,911,870.74	
Due from Government-Owned and/or Controlled Corporations	10303-020	200.00	
Due from Local Government Units	10303-030	4,888,457.27	
Due from Other Funds	10304-050	9,946,102.91	
Advances for Payroll	10305-020	7,234,419.71	
Advances to Special Disbursing Officer	10305-030	7,418,987.49	
Advances for Officers and Employees	10305-040	2,162,653.48	
Receivables - Disallowances/Charges	10306-010	1,747,293.81	
Due from Officers and Employees	10306-020	57,168.33	
Due from Non-Government Organizations/People's Organizations	10306-030	4,149,915.74	
Other Receivables	10306-990	4,376,535.83	
Food Supplies for Distribution	10402-010	4,165,000.00	
Welfare Goods for Distribution	10402-020	400,000.00	
Drugs and Medicines for Distribution	10402-030	925,147.31	
Property and Equipment for Distribution	10402-090	230,091.00	
Other Supplies and Materials for Distribution	10402-990	944,250.00	
Office Supplies Inventory	10404-010	3,212,104.05	
Accountable Forms, Plates and Stickers	10404-020	810,193.03	
Non-Accountable Forms Inventory	10404-030	319,759.15	
Animal/Zoological Supplies Inventory	10404-040	67,632.75	
Food Supplies Inventory	10404-050	230,680.00	
Drugs and Medicines Inventory	10404-060	19,078,333.15	
Medical, Dental and Laboratory Supplies Inventory	10404-070	3,723,316.15	
Fuel, Oil and Lubricants Inventory	10404-080	136,966.60	
Agricultural and Marine Supplies Inventory	10404-090	296,719.76	
Textbooks and Instructional Materials Inventory	10404-100	158,485.00	
Chemical and Filtering Supplies Inventory	10404-120	1,177,300.00	
Construction Materials Inventory	10404-130	9,450,996.00	
Other Supplies and Materials Inventory	10404-990	8,109,294.52	
Advances to Contractors	10501-010	36,946,365.33	
Prepaid Insurance	10501-050	2,573,496.93	
Other Prepayments	10501-990	1,977,850.91	
Discount on Advance Payments	10502-010	307,531.69	
Land	10701-010	1,342,825,403.49	
Other Land Improvements	10702-990	402,767,960.58	
Accumulated Depreciation - Other Land Improvements	10702-991		6,784,428.93
Road Networks	10703-010	460,373,959.74	
Accumulated Depreciation - Road Networks	10703-011		19,832,150.90
Flood Control Systems	10703-020	286,525,336.52	
Accumulated Depreciation - Flood Control Systems	10703-021		30,709,852.89
Sewer Systems	10703-030	1,822,279.10	
Accumulated Depreciation - Sewer Systems	10703-031		370,575.11
Water Supply Systems	10703-040	16,174,437.03	
Accumulated Depreciation - Water Supply Systems	10703-041		1,339,036.67

Account Title	Account Code	Debit	Credit
Power Supply Systems	10703-050	6,751,193.49	
Accumulated Depreciation - Power Supply Systems	10703-051		148,852.21
Seaport Systems	10703-070	18,670,106.47	
Accumulated Depreciation - Seaport Systems	10703-071		1,182,440.08
Parks, Plazas and Monuments	10703-090	6,819,523.79	
Accumulated Depreciation - Parks, Plazas and Monuments	10703-091		1,084,046.85
Other Infrastructure Assets	10703-990	59,508,516.35	
Accumulated Depreciation - Other Infrastructure Assets	10703-991		5,003,824.98
Buildings	10704-010	156,382,249.44	
Accumulated Depreciation - Buildings	10704-011		76,047,531.26
School Buildings	10704-020	42,191,069.96	
Accumulated Depreciation - School Buildings	10704-021		15,583,292.48
Hospitals and Health Centers	10704-030	26,311,411.72	
Accumulated Depreciation - Hospitals and Health Centers	10704-031		3,894,595.21
Markets	10704-040	110,343,702.07	
Accumulated Depreciation - Markets	10704-041		41,122,887.51
Slaughterhouses	10704-050	23,253,244.04	
Accumulated Depreciation - Slaughterhouses	10704-051		2,946,920.02
Other Structures	10704-990	385,093,220.66	
Accumulated Depreciation - Other Structures	10704-991		174,975,826.32
Machinery	10705-010	2,764,531.12	
Accumulated Depreciation - Machinery	10705-011		1,834,163.05
Office Equipment	10705-020	47,601,511.74	
Accumulated Depreciation - Office Equipment	10705-021		30,699,643.24
Information and Communication Technology Equipment	10705-030	40,184,649.65	
Accumulated Depreciation - Information and Communication Technology Equipment	10705-031		20,913,828.66
Agricultural and Forestry Equipment	10705-040	8,831,201.00	
Accumulated Depreciation - Agricultural and Forestry Equipment	10705-041		1,507,130.07
Communication Equipment	10705-070	8,588,717.62	
Accumulated Depreciation - Communication Equipment	10705-071		4,373,306.82
Construction and Heavy Equipment	10705-080	70,588,532.51	
Accumulated Depreciation - Construction and Heavy Equipment	10705-081		30,270,925.59
Disaster Response and Rescue Equipment	10705-090	13,553,243.41	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10705-091		3,080,731.15
Military, Police and Security Equipment	10705-100	6,780,618.45	
Accumulated Depreciation - Military, Police and Security Equipment	10705-101		4,531,477.90
Medical Equipment	10705-110	13,820,753.59	
Accumulated Depreciation - Medical Equipment	10705-111		2,287,188.95
Sports Equipment	10705-130	92,350.00	
Accumulated Depreciation - Sports Equipment	10705-131		72,235.00
Technical and Scientific Equipment	10705-140	5,989,076.77	
Accumulated Depreciation - Technical and Scientific Equipment	10705-141		4,239,333.29
Other Machinery and Equipment	10705-990	30,975,039.89	
Accumulated Depreciation - Other Machinery and Equipment	10705-991		14,389,094.81
Motor Vehicles	10706-010	81,987,800.22	
Accumulated Depreciation - Motor Vehicles	10706-011		32,053,002.75
Watercrafts	10706-040	2,504,857.31	
Accumulated Depreciation - Watercrafts	10706-041		2,015,184.75
Other Transportation Equipment	10706-990	16,684,137.12	
Accumulated Depreciation - Other Transportation Equipment	10706-991		11,769,399.85
Furniture and Fixtures	10707-010	16,989,259.18	
Accumulated Depreciation - Furniture and Fixtures	10707-011		5,025,120.53
Books	10707-020	2,861,687.72	
Accumulated Depreciation - Books	10707-021		1,461,619.02
Construction in Progress - Land Improvements	10710-010	49,677,768.89	