

**CITY OF NAGA**  
**General Fund - Trial Balance**  
**As of September 30, 2020**

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	910,212.24	
Petty Cash	10101-020	639,728.21	
Cash in Bank - Local Currency, Current Account	10102-010	442,039,544.20	
Cash in Bank -Local Currency, Time Deposits	10201-010	491,390,004.01	
Guaranty Deposits	10205-020	40,200.00	
Accounts Receivable	10301-010	180,732.31	
Real Property Tax Receivable	10301-020	17,960,916.67	
Loans Receivable - Others	10301-990	72,226,273.85	
Due from National Government Agencies	10303-010	1,911,870.74	
Due from Government-Owned and/or Controlled Corpora	10303-020	112,826.94	
Due from Local Government Units	10303-030	7,442,820.53	
Due from Other Funds	10304-050	21,563,713.34	
Advances for Payroll	10305-020	1,037,795.50	
Advances to Special Disbursing Officer	10305-030	12,778,349.41	
Advances for Officers and Employees	10305-040	1,622,501.66	
Receivables - Disallowances/Charges	10306-010	1,723,173.81	
Due from Officers and Employees	10306-020	216,376.01	
Due from Non-Government Organizations/People's Orga	10306-030	6,586,738.30	
Other Receivables	10306-990	4,400,250.58	
Food Supplies for Distribution	10402-010	12,046,220.00	
Welfare Goods for Distribution	10402-020	78,247,523.40	
Drugs and Medicines for Distribution	10402-030	378,924.31	
Agricultural and Marine Supplies for Distribution	10402-050	935,000.00	
Property and Equipment for Distribution	10402-090	40,129.00	
Other Supplies and Materials for Distribution	10402-990	766,485.00	
Office Supplies Inventory	10404-010	134,312.34	
Accountable Forms, Plates and Stickers	10404-020	581,125.32	
Non-Accountable Forms Inventory	10404-030	138,243.30	
Animal/Zoological Supplies Inventory	10404-040	304,836.00	
Food Supplies Inventory	10404-050	220,801.00	
Drugs and Medicines Inventory	10404-060	13,610,343.89	
Medical, Dental and Laboratory Supplies Inventory	10404-070	6,657,530.18	
Fuel, Oil and Lubricants Inventory	10404-080	38,653.58	
Agricultural and Marine Supplies Inventory	10404-090	4,175,789.99	
Textbooks and Instructional Materials Inventory	10404-100	158,485.00	
Chemical and Filtering Supplies Inventory	10404-120	497,400.00	
Construction Materials Inventory	10404-130	8,906,528.35	
Other Supplies and Materials Inventory	10404-990	6,574,239.94	
Advances to Contractors	10501-010	5,759,630.65	
Prepaid Insurance	10501-050	2,497,696.98	
Other Prepayments	10501-990	2,104,307.75	
Discount on Advance Payments	10502-010	394,592.89	
Land	10701-010	1,392,272,469.76	
Other Land Improvements	10702-990	451,982,511.87	
Accumulated Depreciation - Other Land Improvements	10702-991		9,644,468.95
Road Networks	10703-010	520,062,272.23	
Accumulated Depreciation - Road Networks	10703-011		40,066,182.13
Flood Control Systems	10703-020	370,230,976.79	
Accumulated Depreciation - Flood Control Systems	10703-021		53,495,122.21
Sewer Systems	10703-030	1,822,279.10	
Accumulated Depreciation - Sewer Systems	10703-031		543,691.62

Account Title	Account Code	Debit	Credit
Water Supply Systems	10703-040	22,878,418.73	
Accumulated Depreciation - Water Supply Systems	10703-041		2,686,960.94
Power Supply Systems	10703-050	6,923,359.89	
Accumulated Depreciation - Power Supply Systems	10703-051		469,533.91
Seaport Systems	10703-070	18,670,106.47	
Accumulated Depreciation - Seaport Systems	10703-071		2,069,270.14
Parks, Plazas and Monuments	10703-090	16,560,384.42	
Accumulated Depreciation - Parks, Plazas and Monuments	10703-091		1,731,901.61
Other Infrastructure Assets	10703-990	89,181,535.25	
Accumulated Depreciation - Other Infrastructure Assets	10703-991		10,108,383.64
Buildings	10704-010	177,958,435.81	
Accumulated Depreciation - Buildings	10704-011		83,729,463.42
School Buildings	10704-020	62,459,597.77	
Accumulated Depreciation - School Buildings	10704-021		17,018,738.94
Hospitals and Health Centers	10704-030	31,638,657.83	
Accumulated Depreciation - Hospitals and Health Centers	10704-031		4,990,915.29
Markets	10704-040	110,343,702.07	
Accumulated Depreciation - Markets	10704-041		45,314,173.91
Slaughterhouses	10704-050	23,905,830.06	
Accumulated Depreciation - Slaughterhouses	10704-051		3,841,118.78
Other Structures	10704-990	390,916,268.42	
Accumulated Depreciation - Other Structures	10704-991		199,304,445.71
Machinery	10705-010	3,414,051.12	
Accumulated Depreciation - Machinery	10705-011		1,869,580.19
Office Equipment	10705-020	50,954,965.27	
Accumulated Depreciation - Office Equipment	10705-021		31,715,838.22
Information and Communication Technology Equipment	10705-030	43,756,698.87	
Accumulated Depreciation - Information and Communication Technology Equipment	10705-031		20,600,501.14
Agricultural and Forestry Equipment	10705-040	10,730,035.00	
Accumulated Depreciation - Agricultural and Forestry Equipment	10705-041		2,256,817.29
Communication Equipment	10705-070	8,316,772.62	
Accumulated Depreciation - Communication Equipment	10705-071		4,516,563.53
Construction and Heavy Equipment	10705-080	70,588,532.51	
Accumulated Depreciation - Construction and Heavy Equipment	10705-081		35,368,387.54
Disaster Response and Rescue Equipment	10705-090	15,836,125.41	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10705-091		3,657,431.81
Military, Police and Security Equipment	10705-100	9,620,467.45	
Accumulated Depreciation - Military, Police and Security Equipment	10705-101		5,056,581.42
Medical Equipment	10705-110	16,377,129.30	
Accumulated Depreciation - Medical Equipment	10705-111		3,687,286.47
Sports Equipment	10705-130	287,791.00	
Accumulated Depreciation - Sports Equipment	10705-131		79,885.00
Technical and Scientific Equipment	10705-140	7,421,702.64	
Accumulated Depreciation - Technical and Scientific Equipment	10705-141		4,119,335.65
Other Machinery and Equipment	10705-990	37,016,199.89	
Accumulated Depreciation - Other Machinery and Equipment	10705-991		15,806,395.81
Motor Vehicles	10706-010	87,486,997.22	
Accumulated Depreciation - Motor Vehicles	10706-011		38,561,402.29
Watercrafts	10706-040	2,504,857.31	
Accumulated Depreciation - Watercrafts	10706-041		2,045,181.78
Other Transportation Equipment	10706-990	20,384,137.12	
Accumulated Depreciation - Other Transportation Equipment	10706-991		13,360,236.92
Furniture and Fixtures	10707-010	17,592,324.92	
Accumulated Depreciation - Furniture and Fixtures	10707-011		5,808,042.10
Books	10707-020	3,204,709.87	