

CITY OF NAGA
General Fund - Pre-Closing Trial Balance
As of December 31, 2020

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	4,671,405.23	
Cash in Bank - Local Currency, Current Account	10102-010	368,763,875.58	
Cash in Bank -Local Currency, Time Deposits	10201-010	492,616,289.78	
Guaranty Deposits	10205-020	115,653.11	
Accounts Receivable	10301-010	178,819.81	
Real Property Tax Receivable	10301-020	9,071,762.73	
Loans Receivable - Others	10301-990	80,611,368.35	
Due from National Government Agencies	10303-010	1,911,870.74	
Due from Government-Owned and/or Controlled Corpor	10303-020	112,826.94	
Due from Local Government Units	10303-030	8,130,409.36	
Due from Other Funds	10304-050	32,988,242.74	
Advances for Payroll	10305-020	189,492.60	
Advances to Special Disbursing Officer	10305-030	8,415,440.54	
Advances to Officers and Employees	10305-040	1,509,250.56	
Receivables - Disallowances/Charges	10306-010	1,723,173.81	
Due from Officers and Employees	10306-020	158,674.78	
Due from Non-Government Organizations/People's Orga	10306-030	6,276,706.30	
Other Receivables	10306-990	4,406,820.74	
Food Supplies for Distribution	10402-010	18,746,649.60	
Welfare Goods for Distribution	10402-020	22,383,029.38	
Drugs and Medicines for Distribution	10402-030	378,924.31	
Agricultural and Marine Supplies for Distribution	10402-050	935,000.00	
Textbooks and Instructional Materials for Distribution	10402-070	641,563.00	
Construction Materials for Distribution	10402-080	605,900.00	
Property and Equipment for Distribution	10402-090	195,511.00	
Other Supplies and Materials for Distribution	10402-990	1,661,951.00	
Office Supplies Inventory	10404-010	18,188.68	
Accountable Forms, Plates and Stickers	10404-020	960,286.32	
Non-Accountable Forms Inventory	10404-030	129,074.30	
Animal/Zoological Supplies Inventory	10404-040	343,600.00	
Food Supplies Inventory	10404-050	220,801.00	
Drugs and Medicines Inventory	10404-060	14,479,169.05	
Medical, Dental and Laboratory Supplies Inventory	10404-070	8,339,767.52	
Agricultural and Marine Supplies Inventory	10404-090	1,335,815.16	
Textbooks and Instructional Materials Inventory	10404-100	196,579.00	
Chemical and Filtering Supplies Inventory	10404-120	374,400.00	
Construction Materials Inventory	10404-130	4,649,851.55	
Other Supplies and Materials Inventory	10404-990	9,473,012.24	
Advances to Contractors	10501-010	3,860,847.37	
Prepaid Insurance	10501-050	1,956,954.20	
Other Prepayments	10501-990	2,104,307.75	
Discount on Advance Payments	10502-010	17,404,176.71	
Land	10701-010	1,392,943,579.24	
Other Land Improvements	10702-990	554,132,538.74	
Accumulated Depreciation - Other Land Improvements	10702-991		17,358,245.90
Road Networks	10703-010	549,693,943.20	
Accumulated Depreciation - Road Networks	10703-011		81,268,385.07
Flood Control Systems	10703-020	376,133,571.06	
Accumulated Depreciation - Flood Control Systems	10703-021		88,734,497.58
Sewer Systems	10703-030	24,779,992.92	
Water Supply Systems	10703-040	25,764,368.04	

Account Title	Account Code	Debit	Credit
Accumulated Depreciation - Water Supply Systems	10703-041		4,860,410.72
Power Supply Systems	10703-050	11,215,771.90	
Accumulated Depreciation - Power Supply Systems	10703-051		815,384.31
Seaport Systems	10703-070	18,670,106.47	
Accumulated Depreciation - Seaport Systems	10703-071		2,956,100.20
Parks, Plazas and Monuments	10703-090	16,560,384.42	
Accumulated Depreciation - Parks, Plazas and Monumen	10703-091		2,790,150.91
Other Infrastructure Assets	10703-990	89,181,535.25	
Accumulated Depreciation - Other Infrastructure Assets	10703-991		18,558,462.00
Buildings	10704-010	181,586,973.19	
Accumulated Depreciation - Buildings	10704-011		92,017,164.36
School Buildings	10704-020	62,459,597.77	
Accumulated Depreciation - School Buildings	10704-021		18,614,644.58
Hospitals and Health Centers	10704-030	31,638,657.83	
Accumulated Depreciation - Hospitals and Health Center	10704-031		6,209,548.44
Markets	10704-040	110,343,702.07	
Accumulated Depreciation - Markets	10704-041		49,505,460.31
Slaughterhouses	10704-050	24,096,356.06	
Accumulated Depreciation - Slaughterhouses	10704-051		4,754,907.95
Other Structures	10704-990	390,950,091.42	
Accumulated Depreciation - Other Structures	10704-991		223,772,725.06
Machinery	10705-010	3,449,454.45	
Accumulated Depreciation - Machinery	10705-011		2,054,938.04
Office Equipment	10705-020	52,900,729.27	
Accumulated Depreciation - Office Equipment	10705-021		35,210,412.85
Information and Communication Technology Equipment	10705-030	47,048,724.19	
Accumulated Depreciation - Information and Communica	10705-031		25,665,905.20
Agricultural and Forestry Equipment	10705-040	10,838,235.00	
Accumulated Depreciation - Agricultural and Forestry E	10705-041		3,126,584.94
Communication Equipment	10705-070	8,535,972.62	
Accumulated Depreciation - Communication Equipment	10705-071		4,954,416.98
Construction and Heavy Equipment	10705-080	63,888,532.51	
Accumulated Depreciation - Construction and Heavy Equ	10705-081		33,980,307.02
Disaster Response and Rescue Equipment	10705-090	21,234,125.41	
Accumulated Depreciation - Disaster Response and Resc	10705-091		5,658,998.09
Military, Police and Security Equipment	10705-100	9,686,467.45	
Accumulated Depreciation - Military, Police and Security	10705-101		5,552,060.31
Medical Equipment	10705-110	18,598,129.30	
Accumulated Depreciation - Medical Equipment	10705-111		5,836,280.89
Sports Equipment	10705-130	287,791.00	
Accumulated Depreciation - Sports Equipment	10705-131		102,574.69
Technical and Scientific Equipment	10705-140	7,421,702.64	
Accumulated Depreciation - Technical and Scientific Eq	10705-141		4,485,090.76
Other Machinery and Equipment	10705-990	38,779,892.89	
Accumulated Depreciation - Other Machinery and Equip	10705-991		18,867,370.17
Motor Vehicles	10706-010	88,321,357.22	
Accumulated Depreciation - Motor Vehicles	10706-011		44,861,426.26
Watercrafts	10706-040	2,504,857.31	
Accumulated Depreciation - Watercrafts	10706-041		2,075,178.81
Other Transportation Equipment	10706-990	20,384,137.12	
Accumulated Depreciation - Other Transportation Equip	10706-991		14,782,137.68
Furniture and Fixtures	10707-010	17,592,324.92	
Accumulated Depreciation - Furniture and Fixtures	10707-011		7,448,474.54
Books	10707-020	3,204,709.87	
Accumulated Depreciation - Books	10707-021		2,244,578.47