

CITY OF NAGA
General Fund - Trial Balance
As of September 30, 2021

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	756,620.94	
Petty Cash	10101-020	1,100,000.00	
Cash in Bank - Local Currency, Current Account	10102-010	270,552,672.97	
Cash in Bank -Local Currency, Time Deposits	10201-010	495,093,508.88	
Guaranty Deposits	10205-020	115,653.11	
Accounts Receivable	10301-010	178,725.59	
Real Property Tax Receivable	10301-020	24,368,831.49	
Loans Receivable - Others	10301-990	84,055,727.34	
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	8,103,067.36	
Due from Other Funds	10304-050	19,033,398.90	
Advances for Payroll	10305-020	590,817.60	
Advances to Special Disbursing Officer	10305-030	4,495,394.09	
Advances for Officers and Employees	10305-040	1,505,510.56	
Receivables - Disallowances/Charges	10306-010	1,722,374.81	
Due from Officers and Employees	10306-020	166,106.03	
Due from Non-Government Organizations/People's Orga	10306-030	5,866,868.57	
Other Receivables	10306-990	4,454,197.69	
Food Supplies for Distribution	10402-010	8,046,550.00	
Welfare Goods for Distribution	10402-020	29,694,045.88	
Drugs and Medicines for Distribution	10402-030	378,924.31	
Agricultural and Marine Supplies for Distribution	10402-050	1,454,400.00	
Textbooks and Instructional Materials for Distribution	10402-070	373,500.00	
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	1,774,808.50	
Office Supplies Inventory	10404-010	1,777,071.32	
Accountable Forms, Plates and Stickers	10404-020	1,175,452.94	
Non-Accountable Forms Inventory	10404-030	192,394.30	
Animal/Zoological Supplies Inventory	10404-040	356,100.00	
Food Supplies Inventory	10404-050	220,801.00	
Drugs and Medicines Inventory	10404-060	18,383,558.01	
Medical, Dental and Laboratory Supplies Inventory	10404-070	20,789,761.55	
Agricultural and Marine Supplies Inventory	10404-090	3,366,815.16	
Military, Police and Traffic Supplies Inventory	10404-110	66,000.00	
Chemical and Filtering Supplies Inventory	10404-120	697,700.00	
Construction Materials Inventory	10404-130	6,087,586.55	
Other Supplies and Materials Inventory	10404-990	12,854,193.59	
Advances to Contractors	10501-010	3,860,847.37	
Prepaid Insurance	10501-050	2,224,773.55	
Other Prepayments	10501-990	2,104,307.75	
Discount on Advance Payments	10502-010	516,229.63	
Land	10701-010	1,444,231,709.96	
Other Land Improvements	10702-990	579,780,827.22	
Accumulated Depreciation - Other Land Improvements	10702-991		17,358,245.90
Road Networks	10703-010	574,258,662.63	
Accumulated Depreciation - Road Networks	10703-011		81,268,385.07
Flood Control Systems	10703-020	425,315,982.35	
Accumulated Depreciation - Flood Control Systems	10703-021		88,734,497.58

Account Title	Account Code	Debit	Credit
Sewer Systems	10703-030	24,779,992.92	
Water Supply Systems	10703-040	28,043,909.49	
Accumulated Depreciation - Water Supply Systems	10703-041		4,860,410.72
Power Supply Systems	10703-050	15,358,179.92	
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, Piazas and Monuments	10703-090	16,841,409.31	
Accumulated Depreciation - Parks, Piazas and Monuments	10703-091		2,790,150.91
Other Infrastructure Assets	10703-990	88,907,860.25	
Accumulated Depreciation - Other Infrastructure Assets	10703-991		18,558,462.00
Buildings	10704-010	212,841,712.54	
Accumulated Depreciation - Buildings	10704-011		92,017,164.36
School Buildings	10704-020	67,501,804.02	
Accumulated Depreciation - School Buildings	10704-021		18,614,644.58
Hospitals and Health Centers	10704-030	31,810,805.87	
Accumulated Depreciation - Hospitals and Health Centers	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	394,473,864.82	
Accumulated Depreciation - Other Structures	10704-991		223,772,725.06
Machinery	10705-010	4,639,954.45	
Accumulated Depreciation - Machinery	10705-011		2,054,938.04
Office Equipment	10705-020	54,020,273.27	
Accumulated Depreciation - Office Equipment	10705-021		35,210,412.85
Information and Communication Technology Equipment	10705-030	47,949,572.19	
Accumulated Depreciation - Information and Communication Technology Equipment	10705-031		25,665,905.20
Agricultural and Forestry Equipment	10705-040	11,251,235.00	
Accumulated Depreciation - Agricultural and Forestry Equipment	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	89,688,532.51	
Accumulated Depreciation - Construction and Heavy Equipment	10705-081		33,980,307.02
Disaster Response and Rescue Equipment	10705-090	21,362,615.41	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10705-091		5,658,998.09
Military, Police and Security Equipment	10705-100	9,647,323.45	
Accumulated Depreciation - Military, Police and Security Equipment	10705-101		5,552,060.31
Medical Equipment	10705-110	23,450,251.30	
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 Equipment	10705-141		4,485,090.76
Other Machinery and Equipment	10705-990	41,238,159.89	
Accumulated Depreciation - Other Machinery and Equipment	10705-991		18,867,370.17
Motor Vehicles	10706-010	88,435,197.22	
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 Equipment	10706-991		14,782,137.68
Furniture and Fixtures	10707-010	18,826,253.42	