

CITY OF NAGA
General Fund - Trial Balance
As of March 31, 2022

| Account Title | Account Code | Debit | Credit |
|---|--------------|------------------|----------------|
| Cash Local Treasury | 10101-010 | 2,259,163.76 | |
| Petty Cash | 10101-020 | 1,500,000.00 | |
| Cash in Bank - Local Currency, Current Account | 10102-010 | 476,624,588.95 | |
| Cash in Bank -Local Currency, Time Deposits | 10201-010 | 458,029,497.03 | |
| Guaranty Deposits | 10205-020 | 119,153.11 | |
| Accounts Receivable | 10301-010 | 178,725.60 | |
| Real Property Tax Receivable | 10301-020 | 42,650,951.91 | |
| Loans Receivable - Others | 10301-990 | 86,095,038.63 | |
| Due from National Government Agencies | 10303-010 | 1,911,870.74 | |
| Due from Government-Owned and/or Controlled Corpora | 10303-020 | 4,730.00 | |
| Due from Local Government Units | 10303-030 | 7,803,142.36 | |
| Due from Other Funds | 10304-050 | 29,544,706.31 | |
| Advances for Payroll | 10305-020 | 426,907.18 | |
| Advances to Special Disbursing Officer | 10305-030 | 5,797,026.89 | |
| Advances for Officers and Employees | 10305-040 | 1,667,988.16 | |
| Receivables - Disallowances/Charges | 10306-010 | 1,722,374.81 | |
| Due from Officers and Employees | 10306-020 | 166,586.37 | |
| Due from Non-Government Organizations/People's Orga | 10306-030 | 5,256,149.07 | |
| Other Receivables | 10306-990 | 4,858,681.93 | |
| Food Supplies for Distribution | 10402-010 | 18,612,616.00 | |
| Welfare Goods for Distribution | 10402-020 | 13,770,806.98 | |
| Drugs and Medicines for Distribution | 10402-030 | 403,764.31 | |
| Agricultural and Marine Supplies for Distribution | 10402-050 | 1,454,400.00 | |
| Construction Materials for Distribution | 10402-080 | 580,475.00 | |
| Property and Equipment for Distribution | 10402-090 | 30,131.00 | |
| Other Supplies and Materials for Distribution | 10402-990 | 2,939,675.00 | |
| Office Supplies Inventory | 10404-010 | 2,695,296.61 | |
| Accountable Forms, Plates and Stickers | 10404-020 | 690,868.76 | |
| Non-Accountable Forms Inventory | 10404-030 | 420,019.30 | |
| Animal/Zoological Supplies Inventory | 10404-040 | 247,500.00 | |
| Food Supplies Inventory | 10404-050 | 220,801.00 | |
| Drugs and Medicines Inventory | 10404-060 | 20,251,649.78 | |
| Medical, Dental and Laboratory Supplies Inventory | 10404-070 | 26,274,674.51 | |
| Agricultural and Marine Supplies Inventory | 10404-090 | 4,106,315.16 | |
| Military, Police and Traffic Supplies Inventory | 10404-110 | 66,000.00 | |
| Chemical and Filtering Supplies Inventory | 10404-120 | 67,900.00 | |
| Construction Materials Inventory | 10404-130 | 6,780,662.15 | |
| Other Supplies and Materials Inventory | 10404-990 | 16,539,618.32 | |
| Advances to Contractors | 10501-010 | 16,034,676.79 | |
| Prepaid Insurance | 10501-050 | 1,925,587.66 | |
| Other Prepayments | 10501-990 | 669,513.44 | |
| Discount on Advance Payments | 10502-010 | 310,485.95 | |
| Land | 10701-010 | 1,448,627,598.68 | |
| Other Land Improvements | 10702-990 | 585,381,621.57 | |
| Accumulated Depreciation - Other Land Improvements | 10702-991 | | 34,823,771.25 |
| Road Networks | 10703-010 | 689,978,926.53 | |
| Accumulated Depreciation - Road Networks | 10703-011 | | 110,569,679.10 |
| Flood Control Systems | 10703-020 | 461,288,205.66 | |
| Accumulated Depreciation - Flood Control Systems | 10703-021 | | 127,207,720.20 |