

CITY OF NAGA
General Fund - Trial Balance
As of September 30, 2022

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	2,639,880.38	
Petty Cash	10101-020	1,347,543.90	
Cash in Bank - Local Currency, Current Account	10102-010	386,323,754.30	
Cash in Bank -Local Currency, Time Deposits	10201-010	460,026,708.62	
Guaranty Deposits	10205-020	119,153.11	
Accounts Receivable	10301-010	178,725.60	
Real Property Tax Receivable	10301-020	22,893,043.18	
Loans Receivable - Others	10301-990	84,845,047.74	
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	7,803,310.42	
Due from Other Funds	10304-050	25,054,834.93	
Advances for Payroll	10305-020	189,492.60	
Advances to Special Disbursing Officer	10305-030	9,070,964.64	
Advances for Officers and Employees	10305-040	1,697,421.11	
Receivables - Disallowances/Charges	10306-010	1,722,374.81	
Due from Officers and Employees	10306-020	170,174.85	
Due from Non-Government Organizations/People's Orga	10306-030	4,897,007.31	
Other Receivables	10306-990	4,862,059.34	
Food Supplies for Distribution	10402-010	6,484,651.00	
Welfare Goods for Distribution	10402-020	9,819,346.98	
Drugs and Medicines for Distribution	10402-030	378,924.31	
Agricultural and Marine Supplies for Distribution	10402-050	4,138,900.00	
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	3,492,739.00	
Office Supplies Inventory	10404-010	3,687,235.32	
Accountable Forms, Plates and Stickers	10404-020	1,683,375.24	
Non-Accountable Forms Inventory	10404-030	343,482.45	
Animal/Zoological Supplies Inventory	10404-040	329,850.00	
Food Supplies Inventory	10404-050	220,801.00	
Drugs and Medicines Inventory	10404-060	14,129,093.09	
Medical, Dental and Laboratory Supplies Inventory	10404-070	28,099,764.78	
Agricultural and Marine Supplies Inventory	10404-090	4,106,315.16	
Construction Materials Inventory	10404-130	10,602,831.05	
Other Supplies and Materials Inventory	10404-990	9,207,323.78	
Advances to Contractors	10501-010	9,359,737.78	
Prepaid Insurance	10501-050	3,704,950.79	
Other Prepayments	10501-990	1,060,013.44	
Discount on Advance Payments	10502-010	843,607.56	
Land	10701-010	1,503,809,544.75	
Other Land Improvements	10702-990	134,216,891.57	
Accumulated Depreciation - Other Land Improvements	10702-991		34,823,771.25
Road Networks	10703-010	982,226,675.36	
Accumulated Depreciation - Road Networks	10703-011		110,569,679.10
Flood Control Systems	10703-020	604,305,500.60	
Accumulated Depreciation - Flood Control Systems	10703-021		127,207,720.20
Sewer Systems	10703-030	40,640,197.81	
Accumulated Depreciation - Sewer Systems	10703-031		2,445,727.92